

Lady Raiders unbeaten,
untied and unranked...4A
Hospital seeks sign...3A

Inside

Drill no practice...7A

Pahokee fire volunteers
subject of workshop...10A

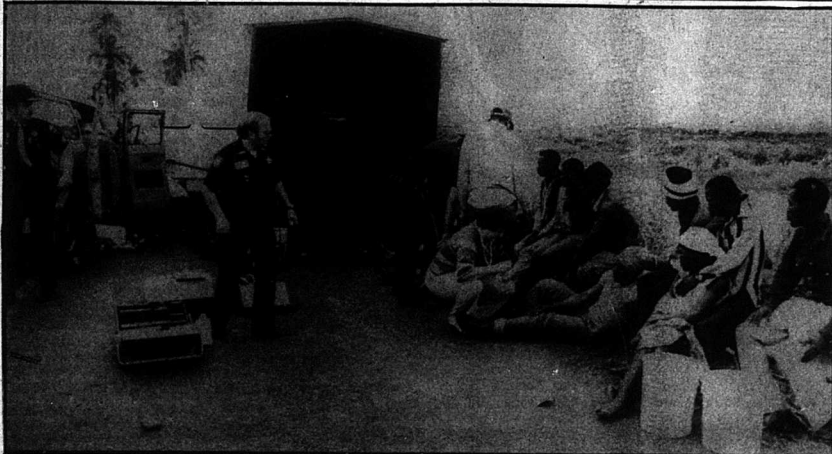
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VOLUME 1—NUMBER 19

THURSDAY, JANUARY 24, 1980

BELLE GLADE — PAHOKEE, FL.



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Glades General Hospital in the wake of a three-vehicle crash that involved 31 people. Photo by Dean Jones

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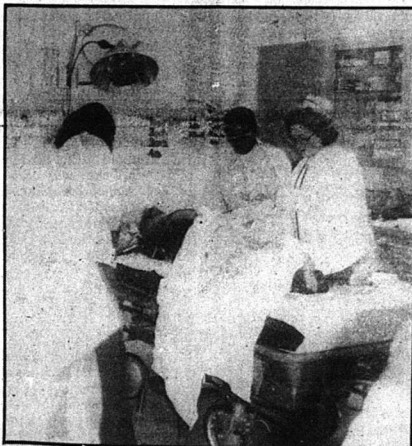
All the 15 injured parties were passengers in Lucas' van.

Belle Glade Police Sgt. Larry Thompson said the accident occurred when a van driven by Charles Gibbons, 55, of 504 S. W. Third St., stopped in the westbound lane of SR80 about 100 yards east of the AREC for road construction.

A 1½-ton truck owned by Atlantic Sugar Corp. and driven by Ronald Reckley, 55, of 1233 S. W. Ave. E stopped behind Gibbons' van. Reckley was alone in the cab of the truck and Gibbons was carrying 14 passengers in his van.

Thompson said Lucas apparently didn't see the truck driven by Reckley, failed to stop and struck Reckley's truck in the left rear, wedging it between Gibbons' van

see Wreck 7A



EMERGENCY ROOM medics tend one of the 15 accident victims rushed to Glades General Hospital. Photo by Ailsa Dewing

Admitted to Glades General Hospital was Delma Oxane, 28, of 517 S. W. Ave. B Place. Ms. Oxane had a possibly fractured hip.

Thirteen more passengers received emergency treatment in the Glades General Hospital emergency room for an assortment of minor injuries, including lacerations, abrasions and shock.

Belle Glade Patrolman Larry

County road bond is explained

Palm Beach County Commissioner Bill Bailey and County Engineer Herb Kahfert joined hands Wednesday morning to explain the proposed county road bond issue to members of the Canal Hazards Safety Committee.

Bailey told the committee members there are only two projects which would be built if the road bond is passed by the voters during the Mar. 11 presidential preference primary election but Glades residents would benefit by other projects and he backs the issue.

The county commissioner noted the only District Five projects are the reconstruction of three miles of Airport Road east of Belle Glade and the construction of four-laned SR80 between 20 Mile Bend and where the relocated SR80 intersects SR700.

On the other hand, Bailey said Glades residents would also benefit by two other projects which would see the killer highway four-laned all the way from 20 Mile Bend east to Military Trail.

He said the county commission moved officially Tuesday to put the bond issue on the Mar. 11 ballot and, in response to a survey taken earlier this month by the county, re-adopted a development impact fee which would assess \$300 for the building permits of new residences to be used to build roads.

Kahfert said the survey indicated 42 per cent of the respondents are in favor of the bond issue and 44 per cent are opposed while 14 per cent are undecided, "and most of the people polled hadn't heard anything about the bond."

The engineer said the survey also indicated, however, that 69 per cent of the respondents would be in favor of the bond issue if the impact fee were reinstated. Bailey said that was the reason for the commissioner's action Tuesday.

Kahfert said there is a total need of \$380 million worth of road construction in the county right now and the bond issue would raise an estimated \$187.5 million which would

see Bond 10A



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Glades garbage to go to coast?

By DEAN JONES
Herald-Observer Editor

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Members of the Palm Beach County Solid Waste Authority's Glades Budget and Policy Advisory Committee (B&PAC) adopted a plan to set up an interim transfer station operation plan which is expected to be bucked to the Authority when it next meets Feb. 20.

The B&PAC members were presented with a proposed contract with BW Energy Systems, Inc. to provide a facility designed to cook garbage, using a method known as pyrolysis to help pay for the disposal by selling a by-product similar to diesel fuel.

The problem faced by the committee members, however is the short life expectancy of the city landfill and the realization it could be some time before the pyrolysis plant will go into operation.

Besides, Solid Waste Authority Director Tim Hunt said, even with the pyrolysis plant, assuming it ever goes into operation, certain solid waste will still have to be transported and the company is expected to be able to provide the transfer station and equipment in case the facility doesn't work as planned.

Hunt said he hasn't refined the figures yet but a preliminary estimate of the cost for the transfer station and three tractor-trailers to make the runs to the coast to be just over \$500,000. The capital costs and day-to-day operation, he said, will probably cost Glades residents a maximum of \$13 per ton.

He said another consideration was that with the price of fossil fuels jumping as much as 88 per cent last year, the cost of incinerators, another method considered earlier, will be shortly reaching \$25 a ton.

"That makes landfills more viable," he said.

Hunt proposed to the B&PAC that the transfer station could be built at the present landfill site. He said the only thing needed would be a blacktopped area atop the landfill, along with truck scales and a 14-foot retaining wall.

Garbage collection trucks would haul their loads to the paved area, dump it after it's weighed and it would then be pushed over the retaining wall into 92-foot trailers by a front-end loader.

Hunt said three tractor-trailers, one front-end loader and a service pickup truck would be needed. The transfer station and vehicles would serve Belle Glade, South Bay and the unincorporated area west of 20 Mile Bend. Pahokee may also be asked if that city wants to participate.

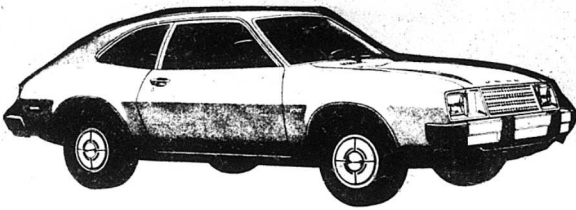
Should the pyrolysis system be adopted eventually, the transfer station would be used to haul waste items such as old appliances and as a backup system.

Pyrolysis was presented as "the wave of the future" to the B&PAC last July, with company officials saying the system cooks down garbage and trash to the point the only residue is 5 per cent inert ash along with oil and gas that could be used to power hot water heaters or vehicles.

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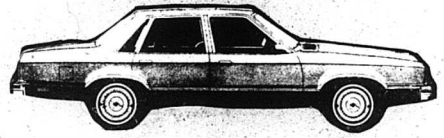
Photo by Dean Jones

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Lady Raiders unbeaten,
untied and unranked...4A
Hospital seeks sign...3A

Inside

Drill no practice...7A
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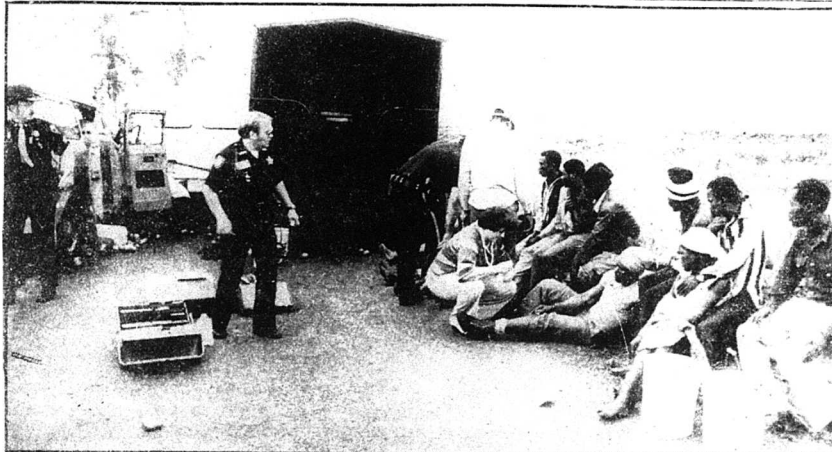
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Transported to Doctor's Hospital in Lake Worth was Santelaine Joseph, 47, 517 S.W. Fifth St. Ms. Joseph suffered a fractured femur (thigh bone), some lacerations on her face and hand, and considerable internal injuries. She had to be sedated when the van she was riding in with a Hurst took a sharp turn on the road.

Admitted to Glades General Hospital was Delma Oxane, 28, of 517 S.W. Ave. B Place. Ms. Oxane had a possibly fractured hip.

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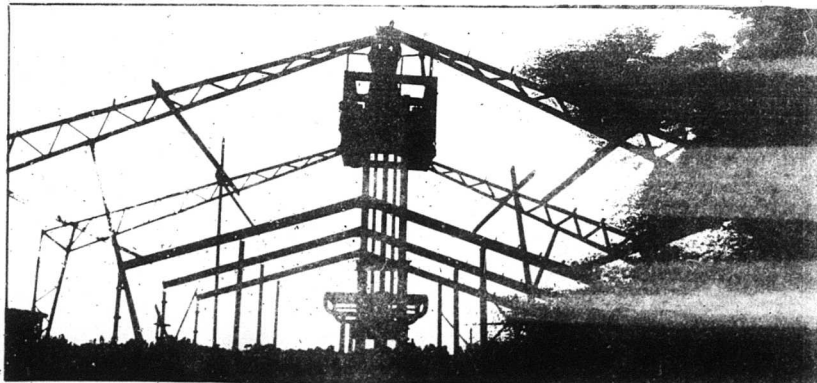
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The engineer said the survey also indicated, however, that 89 per cent of the respondents would be in favor of the bond issue if the impact fee were reinstated. Bailey said that was the reason for the commissioner's action Tuesday.

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Hunt said he has a preliminary estimate of the cost for the plant and three tractor-trailer trucks. The plant could be just over \$500,000. The capital costs and the operating cost, he said, will probably be in the range of a maximum of \$13 per ton.

He said another consideration is the cost of fossil fuels jumping as much as 50 per cent. The cost of incinerators, he said, is also a factor. The plant will be shortly reaching \$1 million.

That makes landfills...

Hunt proposed to the B&PAC that the transfer station could be built at the present landfill site. He said the thing needed would be a black-top area to stop the trucks along with truck scales and a 14-foot retaining wall.

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Squadron Commander Kenneth Luke and officers Dave Wooten were working on the building when the ground crew hopes will eventually house a squadron light plane.

Photo by Dean Jones

BACKTALK

This week's question for Backtalk was, "Do you think we ought to boycott the Olympic Games in Moscow this summer, as President Carter is suggesting we do, if Russia doesn't pull out of Afghanistan inside the next month?" The local results were the same as those of a recent national survey...only more so.



Elaine Shelton, Belle Glade — I have a boy involved in sports. The Olympics are not supposed to be political but in the last few years they've been anything but non-political. If we stick to the boycott, what it really boils down to is money — if the Americans didn't show up, foreign countries couldn't have the games.

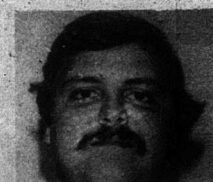


Sally Foster, Royal Palm Beach — I'm for the boycott. We don't know what might happen to those kids after they get over there. They've worked hard for four years and it would be harder to give it all up but we're for freedom and the Russians aren't.

Ruth Cardin, Belle Glade — I think we ought to do something. We should boycott it. If that's all Russia thinks of us. And I really think all the people feel that way too.



George W. Smith, Belle Glade — I don't think we should participate in the Olympic Games in Moscow. They should be moved to another site and if not, we should boycott. Any other country interested in peace should boycott. Everything is political. We're condoning their actions in Afghanistan.



Randy McCracken, Belle Glade — I think we should boycott. It's our patriotic duty. We should stand behind the U. S. and back President Carter. As a past athlete and as a coach, I know it would be a tremendous sacrifice to these athletes but we need to pull together as a nation.



Opinion



Competition is specious charge

A malpractice suit against Glades General Hospital and its new emergency services director has apparently further stirred the controversy over the appointment of Dr. Richard Thomas, particularly one charge concerning competition.

It's a fact of life in America today that anyone can sue anyone over virtually anything. Whether that suit is won in court is very often a different question.

It's hard to comprehend the charge that, Hospital Administrator Patrick Lennon "disregarded the authority of the medical staff and brought Dr. Thomas to practice medicine and even compete with the members of the staff without having his credentials previously approved."

Without going into the fact that Lennon had concurrence from the medical staff for Dr. Thomas to be granted temporary privileges at the hospital, under which he was working on Nov. 1 when the case in point occurred, one has to wonder what Dr. Thomas' competition or lack of competition with other staff members has to do with malpractice.

Super service

With real-life drills like the fire early last Saturday morning and the three-vehicle crash on SR80 Wednesday, as Glades General Hospital Administrator Patrick Lennon noted wryly, who needs practice?

The emergency services supplied Wednesday to the crash victims by a variety of agencies, as observed by Belle Glade Police Sgt. Larry Thompson, was superb.

It's hard to imagine a smoother ministrations to a large number of injured than that supplied by the hospital emergency room staff, the ambulances manned by hospital personnel and the Pahokee Ambulance Service, which supplied backup assistance, and the Belle Glade Rescue One crew supplied by the Fire Department.

And while there were probably more than a few curses by motorists forced to travel the rock road north of Hillsboro Canal, law enforcement officers did a remarkable job in working the accident as well, especially considering the already narrow Killer Highway was narrowed further by ongoing road construction.

There were no deaths and only two injuries serious enough to require hospitalization but any accident involving three vehicles, 15 injuries and 16 more people who escaped injury is a major accident by anyone's yardstick of disaster.

It should be comforting to know there are professionals of this caliber serving the area.

Koehler learning?

Whether it was campaign rhetoric or whether he's actually becoming more fiscally conservative, it was good to hear County Commissioner Dennis Koehler say last week that government is going to have to tighten its belt in the coming decade.

Hopefully, his comments to the Belle Glade Lions Club amounted to more than an attempt to get re-elected this fall. He did finally come around to the position that nobody may like it but it's going to be necessary to turn sugar cane before harvesting it for some years to come.

If that's anything to go by, the former darling of the Palm Beach Cadillac Liberals may finally be coming around to see the truths that even though the federal government may have the printing presses, it's still little better than counterfeiting to continue to pour devalued dollars onto the market.

If Koehler does indeed come around to the fiscally conservative position, it would be a welcome change. If he becomes a more conservative, he may become an attractive candidate for higher office.

It would appear the only persons to be discommodated by Dr. Thomas' competition would be other members of the hospital staff...and considering the difficulties experienced by the board of trustees in getting Dr. Thomas approved for the staff, that may be the case.

As a matter of fact, the staff, even in the face of letters from the trustees, continued dragging its collective feet and, even though the credentials committee submitted a positive report to the staff at large, the staff still hadn't taken action either way 90 days after a recommendation to approve or reject him had been requested by the trustees.

When the board finally decided enough time had lapsed for a recommendation one way or the other, on Dec. 26, the trustees overrode verbal objections by the chief of staff and approved Dr. Thomas for hospital privileges.

Notice that it was the trustees, exercising their rights under the hospital's by-laws, who, "disregarded the authority of the medical staff," and granted Dr. Thomas, and Dr. Patrick Riordan, whose case had also been dragged out for 90 days, permanent hospital privileges.

But that was only after the staff had been asked for recommendations on both physicians on Oct. 1, and then asked again in a letter dated Dec. 1, by the board.

And one can only wonder if there is a connection. It was the day before the malpractice suit was filed in Circuit Court by attorney Calixto Casals.

That's dumb!

Even under the best of circumstances, vandalism is a dumb crime because even the vandals have to pay for it through increased taxes but the hooligans at Lyons Park must be trying for a Guinness World Record in stupidity.

Not content with using their four-wheel drive vehicles to rip up railroad ties and cable installed to protect the public's grass in the neighborhood park, one or more of the criminally stupid, if not criminally insane, recently risked electrocution to get his or their kicks.

Someone took a chance on getting fried with 220 ungrounding volts of electricity by yanking the seals off an electric meter and ripping the meter, apparently with bare hands, out of the electric sockets.

Once the meter, which must offend the vandals as a representative of FP&L (Big Business) or possibly because it just happened to be there, was ripped out of its housing, it was apparently thrown on the ground and stomped into submission.

This act of vengeance on The System left open a terminal just waiting to fry the unwary or curious and if there's enough juice there to light up the tennis courts at the park, there's enough juice there to light up a vandal's eyes and life.

In the meanwhile, the prank cost the city, and that includes you and me as well as idiot-child, just a few more dollars of hard-earned tax money to go along with the cost of installing new parking barriers to keep him and other idiot-children off the grass.

Maybe next time...

CRACKER CRUMBS

BY DEAN JONES

When John Dulsney said during the Belle Glade Rotary meeting last week that he could recall when the price of oil was less than 10 cents a barrel, about all I could think of as an appropriate reply was "Sure you can and when are you going to try to fold the Brooklyn Bridge off on me?"

That was before he handed me a copy of the Tulsa Tribune dated earlier this month that backed up what he was saying. It was a special issue with a section dealing with Oklahoma in general and Tulsa in particular during the '30s.

And there it was on page 9B along with a picture of an oil well going berserk by blowing some thing like 10,000 barrels of oil a day, along with 25 million cubic feet of gas, for 11 days. That was just about the time the oil was down under 10 cents a barrel.

I thought it was also interesting that just about the same time 1930, the oil companies were just getting together to start regulation of production and prices... just like OPEC.

Simple matter of supply and demand. Course when I think supply and demand, I think the supply available and the number of people who want the product, whatever it is.

The oil producers then were like the OPEC countries today, though they were going to supply only a little bit since the demand was fairly steady.

Nowadays, it costs Saudi Arabia, according to some figures I've heard, about 20 cents to produce a barrel of oil. It's no news to anybody who reads the papers or watches television, though, that they're charging \$24 a barrel.

That's not Oklahoma but it's darn sure crude. At least consider 12,000 per cent profit to be crude, especially when it's doing my fair share and then some to supply that profit.

Saudi Arabia feels perfectly justified in getting that profit though, because they figured the big oil companies were going to get it if they didn't. And that means my wallet, feel just all kinds of better in the face of starvation.

Every now and then the point I made again to remind those of us in the fourth estate that doctors, but their mistakes, lawyers' mistakes are hidden in jails and the bodies of editors are right out there in front of God and everybody.

That's why I experienced certain sinking feeling in the pit of my stomach Wednesday when Fr. Webb, chief smokester in the city started raging me about having Captain Frank Fogleman arrested on a variety of drug charges.

But there it was, right out in front of God and everybody was "Cap. Frank Fogleman and who ever arrested, charged with unclean counts of smuggling an possession and thrown in the clin with half a million dollars bond between him and freedom."

Doesn't do a bit of good I might point out that when that cop leaves my hot little hands, goes through several more bars appearing on the front page of Lake Leader. Huh-uh, I may have written "Fogleman said but came out, "Fogleman said."

Well, all I can say is if Cracker Crumbs doesn't check with Fran to see which cell I'm in.

Oh, by the way, I smoke Winston Long.

Talk about excitement though, don't know how much more of it I can stand.

There I was, just sitting on the stoop of the mobile home with some cow getting in the hibachi, letting the cat nos around the patio on one of the frequent outings.

Nibs, who is getting called by less and less and Klutz or Piggy more and more, and some of that Darned Cat, nosed her way right off the patio and around it end of the trailer before I'd notice she was gone.

It wasn't but a couple minutes though, before there was a call: blur streaking right into the list lap I have left when I sit down and there was a tom, as it police and Cap'n Frank would say, in hot pursuit.

All right now, a quick hat count...how many people as there, have the glorious moment of a lapful of amoros to meat doing his best to ravish as delflower an unwilling maid tabby?

For those who haven't, I must tell you, it's a lapful of furry fluff. It's a singular experience. It

see Crumbs 3A

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Glades General seeking sign

BELLE GLADE — Glades General Hospital's Board of trustees is looking at plans for a new sign to make the facility more readily identifiable to passersby on SR60. Hospital Administrator Patrick Lennon told the trustees during their regular meeting Tuesday night he envisioned a sign made up of stainless steel or aluminum letters about two feet tall to affixed to the upper floor of the front of the hospital.

Lennon said he felt the sign would join with a recently applied coat of paint to enhance the appearance of the hospital building.

In other business, the trustees: • Re-elected the slate of officers who held office last year, including Chairman Sandra Chamblee, Vice-Chairman David Hill and Secretary

Treasurer Don Tanner. This will be the third year Mrs. Chamblee has held the job of chairman.

• Were invited by Lennon to attend the summation conference to be held Feb. 13 after the hospital is surveyed for accreditation. Lennon said he expects a "rough survey" but added, "I think we need it." • Expressed concern over the number of delinquent charts kept by some members of the medical staff. Lennon said the patients' insurance companies can't be billed until the charts are brought up to date and that the delinquent charts represent approximately \$100,000 worth of bills the hospital hasn't been able to act on.

• Objected to the language in a malpractice suit reported last week in the Herald-Observer. Trustee Lee Berryhill questioned the source

of one comment in particular, that the trustees have provided Lennon, "with very little supervision or with no supervision at all."

When it was pointed out that the quote came directly from the suit, Berryhill commented, "Well, I don't like it. I don't like it at all." He asked Lennon where attorney Calisto Casals had gotten his information and asked if anything could be done about it.

Other trustees said they didn't like the remark either but David Hill pointed out the statement is only an allegation and would have to be proven in court to be given any credence.

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Rotary given chance to be taken hostage

BELLE GLADES — Rotary Club members were told Tuesday there was good chance they may some day find themselves taken hostage, "and your chances of survival depend on the actions taken by law enforcement officers on the scene."

The Rotarians were told, by Lt. George Suttle of the Palm Beach County Sheriff's Office about the local SWAT team formed a year ago with the specific purpose of countering hostage situations and barricaded, armed persons.

Lt. Suttle is the leader of the SWAT team. He said it was formed after two incidents involving hostages being taken inside one week. During his presentation, he showed the Rotarians some of the equipment used by the SWAT team members and told of some of their techniques.

Suttle said the team members armed with sidearms as well as either an AR15 or M16 assault rifle and a 12 gauge riot gun. He said they also use a variety of tear gas weapons such as hand grenades, tear gas guns and a new type of shotgun shell which fires a projectile that explodes and releases tear gas in the target area.

Suttle also told the club members

about a syndrome discovered by the FBI in 1967. Under the syndrome, he said hostages fall in love with their captors.

"This isn't related to the hostage's education, intelligence, sex or background," Suttle said. "There was one incident when an airline pilot was handed a revolver by an FBI agent and he promptly turned it over to the hijacker. There was another case when a pilot and the wife of a police officer visited their hijacker in jail for years."

Crumbs

Cont. from P2

a first hand look at primal nature and it ain't the kind of thing you write home about or point out as one of the brighter spots of a dim life time.

Tell you something else too. Lovesick tomcats don't play. They may laugh and joke but they don't play. Took a swipe at the stranger and got a handful of teeth for my efforts.

Next time I'll wear welding gloves. Next time, hell. If I have anything to say about it, there won't be a next time.

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Bruce Bowe

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Plus No Finance Charges Until March 1, 1980

You have just a few days
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great inflation-beating
savings during MF's "Early
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Choose an MF Utility
Tractor in the 34 to 81
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start the new year. BUT
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Lady Raiders unbeaten and unranked

BELLE GLADE—The Glades Central girls basketball team won three more games last week to remain undefeated, untied and unranked in state standings.

Okeechobee, ranked number two in the state in Class AAA play, is the only undefeated team in the rankings and number three Ocala Vanguard has been defeated three times but Glades Central Coach Steve Cohen said the ratings game matters less than the fact Okeechobee will be the first team the Raiders will have to play should

both teams continue winning and get their respective district championships.

The Glades Central girls continued their winning ways by defeating Cardinal Newman, 47-30 Monday; Martin County, 74-42 Saturday and Westwood, 71-43 Thursday to take a 12-0 record into a game against Suncoast today before the entire Suncoast student body.

Cohen said the girls face a definite psychological disadvantage in playing before all the

Suncoast students and he noted the lady Chargers, who have a 7-4 record, will be looking for revenge for an earlier win by the lady Raiders.

Cohen said the Raiders' 47-30 win over Cardinal Newman Monday night, one of their closest games, was won without the services of Joy Burroughs, who is suffering from severe shin splints. He said he was saving Burroughs for today's game against Suncoast and Saturday night's game against Martin County.

The leading scorer in the Cardinal Newman game was Mary West, who made 15 points and six rebounds, followed by Gloria Stewart, 13-13, Jessica Hansford, 7-9, Cynthia Harrell, 6-12 and Sheila Ashley, 6-7.

Cohen said the score was 25-21 with three minutes left in the third quarter but the Raiders came back and outscored the Crusaders, 17-9 in the final period.

Against Martin County, Cohen also spared Burroughs, allowing her to play only enough to score eight points. Cynthia Harrell was the high scorer with 23 points,

followed by Mary West with 15, Jessica Hansford with 12, Cassandra Strahn with six, Priscilla Rolle and Gloria Stewart with four each and Sheila Ashley with two.

"Martin County really had a good team," Cohen said. "We really beat them in the second quarter when we outscored them, 26-8. That's what did it for us. They turned the ball over a lot and we outrebounded them on offense."

Against Westwood last Thursday, Burroughs led the scoring with 21 points, followed by Mary West and Sheila Ashley with 14

points each, Gloria Stewart with 10, Jessica Hansford with eight and Cynthia Harrell with four.

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CDS takes doubleheader

BELLE GLADE—The Christian Day School varsity and junior varsity took a basketball doubleheader at home Tuesday night in games against Palm Beach Prep and the Lady Crusaders' undefeated record was snapped last Thursday in a 47-28 loss to John Carroll.

The girls' first loss of the season, in which Joni Davis was the leading scorer with 17 points, was partially the result of shooting only 27 per cent from the field. The girls won their game Friday against

Moore Haven, with Joni Davis once again leading the team with 27 points.

The boys varsity won their game against Palm Beach Prep by a score of 58-52, giving them a season record so far of 9-6.

Carlos Soler was the leading scorer with 18 points and two rebounds, followed by William Crews with 12 points, 10 rebounds, three steals and one block, Jesus Armas with ten points, five rebounds, two assists and three

steals, Alex Hermida with eight points, six rebounds, and one assist and one steal, Kent Davis with three points and one rebound, Louis Garcia with two points, one rebound, one steal, Tavi Garcia with two points and a steal, Bill Taylor with two points, four rebounds, one steal and three blocked shots and Fredy Alvarez with one point and one rebound.

The junior varsity team won its game Tuesday, 62-39 with Roly Ramos leading the scoring with 18 points, 16 rebounds, two steals and two blocks, followed by Alex Morales with 10 points, nine rebounds, one assist and two steals, Stewart Hutton with nine points, six rebounds, three assists and one steal, Ricky McCroan with seven points, two rebounds, three steals, Hugo Matos with six points, Robert Echols with six points, two rebounds, and one steal, Bill Hancock with four points, four rebounds, two assists and five steals and Juan Armas with two points, one rebound, three assists and four steals.

The JV also won a 50-49 dogfight against Glades Day School Saturday night in a game which saw the Junior Crusaders take the lead for the first time with 13 seconds left in the game.

Tavi Garcia led the scoring effort with 20 points, five rebounds, six assists and four steals, followed by Louis Garcia with 14 points, five rebounds, Juan Armas with eight points, one assist and one steal, Stewart Hutton with four points and one steal, Roly Ramos with two points and seven rebounds, Robert Echols with two points, three rebounds, one assist and two steals, Tracey Shealy with four rebounds, Terry McKee with two rebounds and Bill Hancock with one assist and two steals.

Raiders go 3 for 3

BELLE GLADE—An ever-improving Glades Central varsity basketball team won three for three games played during the past week to build a seasons record thus far of 7-10 and a conference record of 6-3.

The Raiders beat Jupiter, 57-56 in overtime Tuesday night, walked away from Atlantic, 77-67 on Friday and edged out Suncoast, 77-74 last Tuesday in another game that went into overtime.

Raider coach Jay Seider said the Jupiter game was as close as it was because the on-again, off-again Glades Central shooting from the free throw line was on an off night, with the Raiders sinking only 9 of 22 foul shots.

Five make All-State

BELLE GLADE—Five members of the Glades Central football team were named to the All-State Football Team last week in what may be an all-time high number of players earning places to the honor team.

Defensive end Wilford Morgan and running back Greg Bain were named to the first string team and center Thomas Lockett, pass receiver Jessie Hester and defensive tackle Charles Miller were named to the second string team. Morgan and Miller are seniors but the other three are juniors and will be returning next year.

"It was a pretty close ball game all the way," Seider said. "We were down by eight at the end of the third quarter and the turnovers in the final period helped us out. We forced three turnovers at the end of the game."

Sam Anderson led the Glades Central scoring with 18 points, five rebounds and three steals. The only other player who scored in double digits was Torrence Gardner with 10 points, one rebound and one steal.

Jessie Hester made eight points, seven rebounds, two assists and four steals, followed by Ernest Bussie with seven points, two rebounds and two assists, Charles Sears with six points and seven rebounds, Sam Smith with four points, one rebound and two steals, Willie Rivers with two points, three rebounds and a steal and Eugene Wells with two points and two rebounds.

Friday, in the Atlantic game, Sam Anderson led the scoring with 20 points, followed by Charles Sears with 16, Eugene Wells with 13, Torrence Gardner with 12, Jessie Hester and Barry Adley with six each and Morris Dukes and Ernest Bussie with two each.

In last Tuesday's 77-74 overtime win against Suncoast, Sam Anderson led the scoring with 18 points, followed by Hester with 15, Gardner with 13, Smith with nine, Wells and Bussie with seven each, Sears with six and Adley with two. The Raiders play St. Thomas Aquinas in the Glades Central gym and Clewiston Saturday night in another home game. Seider noted that Clewiston is ranked number two in the state in Class AA play.

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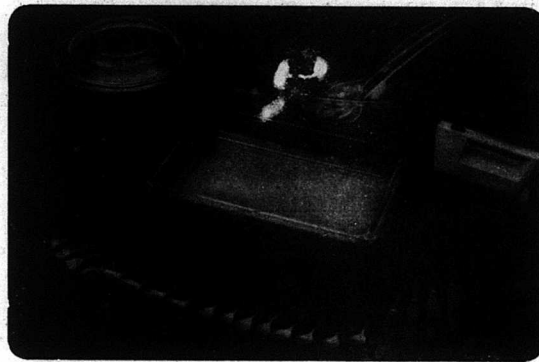
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7179 Lake Worth Road
Worth Plaza Center
Lake Worth, Fla. 33463

ATLANTIS PLAZA:
6120 S. Congress Avenue
(Corner of Congress & Lancaster Rd.)
Lancaster, Fla. 33462

OLD PORT COVE:
1200 U.S. #1
(Cove Plaza)
North Palm Beach, Fla. 33408

ALPHA PLAZA:
4570 Lake Worth Road
(Corner of Military Trail)
Lake Worth, Fla. 33461

MID-TOWN:
101 N. Federal Highway
(Corner of Lucerne & Federal)
Lake Worth, Fla. 33460

WELLINGTON:
12757 West Forest Hill Blvd.
(Wellington Country Plaza)
West Palm Beach, Fla. 33411

BELLE GLADE:
1535 S.W. Avenue E
(Glades Plaza)
Belle Glade, Fla. 33430

By Federal Regulation, a substantial interest penalty is required for early withdrawal from any Savings Certificate.



Public Notices

HERALD-OBSERVER 5A
Thursday, Jan. 7, 1980

WE OFFER CLASSROOM TRAINING EARN WHILE YOU LEARN PLUS FREE JOB PLACEMENT

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- CLASS HELD IN WEST PALM BEACH
- OFFERED BY PALM BCH. ATLANTIC UNIV.

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OR

- 6 WEEK COURSE
- CLASS LEADS TO APPRENTICESHIP
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- PLUS MANY OTHERS

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THE FOLLOWING JOBS ARE AVAILABLE
IF YOU HAVE BEEN UNEMPLOYED FOR
10 OF THE PAST 12 WEEKS

- TEACHER ASSISTANT
- COUNSELOR AIDES
- DRIVER CLERK
- ANIMAL CARE TRAINEE
- ASSISTANT MANAGERS
- PLUS MANY OTHERS

THE FOLLOWING JOBS ARE AVAILABLE IF
YOU HAVE BEEN UNEMPLOYED FOR 15 OF
THE PAST 20 WEEKS

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- DATA CONSOLE OPERATORS
- FIRE FIGHTERS • SECRETARIES
- POLICE DISPATCHERS
- INTERVIEWING CLERKS
- DOMESTIC WORKERS
- CLERICAL ASSISTANTS
- PLUS MANY OTHERS

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8:30 a.m. to 5 p.m.

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EMPLOYMENT AND TRAINING
ADMINISTRATION

PUBLIC NOTICE

FIREMAN

Examinations for applicants for
FIREMAN with the City of Belle Glade,
Florida will be held at the Belle Glade
Municipal Complex, 110 S.W. Ave. E., at
7:30 P.M. on 1-30-80.

Applications must be filed with the
Personnel Clerk, Municipal Complex, by 4:30
P.M. on 1-30-80.

Requirements: Graduation from
standard high school or equivalent
combination of training and experience. 24
hours on duty - 48 hours off. Must attend
two hour drills 1st and 3rd Mondays of
each month and answer all fire calls.

CIVIL SERVICE RULES WILL
APPLY.

CIVIL SERVICE BOARD
Lois T. Davis,
Secretary

HO 80-4
Jan. 17 & 24, 1980

PUBLIC NOTICE

CLERK-TYPIST

Examinations for applicants for the
position of CLERK-TYPIST with the City of
Belle Glade, Florida, will be held at the
BELLE GLADE MUNICIPAL
COMPLEX, McDonald Park, at 7:30 P.M. on
1-31-80.

Applications must be filed with the
Personnel Clerk, Municipal Complex, by
4:30 P.M. on 1-30-80.

Requirements: Considerable knowledge
of commercial arithmetic, ability to write
legible and make calculations quickly and
accurately. Ability to perform complex
clerical tasks and to develop skill in the
operation of office machine.

MINIMUM TRAINING: Graduation from
a standard high school and three
years experience or equivalent combination
of training and experience.

CIVIL SERVICE RULES WILL
APPLY.

CIVIL SERVICE BOARD
LOIS T. DAVIS,
Secretary

HO 80-5
Jan. 17 & 24, 1980

PUBLIC NOTICE

PATROLMAN

Examinations for applicants for the
position of PATROLMAN in the Police
Department of the City of Belle Glade,
Florida, will be held in the BELLE GLADE
MUNICIPAL COMPLEX, McDonald
Park, at 7:30 P.M. on 1-31-80.

Applications must be filed with the
Personnel Clerk, Municipal Complex, by
4:30 P.M. on 1-30-80.

Requirements: Considerable knowledge
of business English, spelling and
commercial arithmetic and knowledge of
modern office appliances, practices and
procedures. Ability to keep detailed
accounts and activities, deal with the public
and employees. Skill in typing rapidly,
accurately and taking oral dictation.

Graduation from a standard high school
supplemented by commercial or college
education.

CIVIL SERVICE RULES WILL
APPLY.

CIVIL SERVICE BOARD
LOIS T. DAVIS,
Secretary

HO 80-6
Jan. 17 & 24, 1980

Personnel Clerk, Belle Glade Municipal

Complex, by 4:30 P.M. on 1-30-80.

REQUIREMENTS: Graduation from a
standard high school; weight not less than
165 pounds; height not less than five feet,
nine inches.

CIVIL SERVICE RULES WILL
APPLY.

CIVIL SERVICE BOARD
LOIS T. DAVIS,
Secretary

HO 80-6
Jan. 17 & 24, 1980

PUBLIC NOTICE

ASSISTANT FINANCE DIRECTOR

Examinations for applicants for the
position of Assistant Finance Director with
the City of Belle Glade, Florida, will be held
in the Municipal Complex, McDonald Park,
at 7:30 P.M. on 1-31-80.

Applications must be filed with the
Personnel Clerk by 4:30 P.M. on 1-30-80.

Qualifications: Extensive knowledge of
modern office practices and of standard
office and accounting equipment. Ability to
assist in installing standard accounting
methods, procedures, forms and records.

Prepare informative financial reports; plan,
organize and direct the work of
subordinates. Graduate of a four-year
college or university with specialization in
accounting; considerable experience in
accounting work.

CIVIL SERVICE RULES WILL
APPLY.

CIVIL SERVICE BOARD
Lois T. Davis,
Secretary

HO 80-7
Jan. 17 & 24, 1980

PUBLIC NOTICE

SECRETARY I

Examinations for applicants for the
position of SECRETARY I in the City of
Belle Glade, Florida, will be held in the
Municipal Complex, McDonald Park, at 7:30 P.M. on
1-31-80.

Applications must be filed with the
Personnel Clerk, Municipal Complex, by
4:30 P.M. on 1-30-80.

Requirements: Considerable knowledge
of business English, spelling and
commercial arithmetic and knowledge of
modern office appliances, practices and
procedures. Ability to keep detailed
accounts and activities, deal with the public
and employees. Skill in typing rapidly,
accurately and taking oral dictation.

Graduation from a standard high school
supplemented by commercial or college
education.

CIVIL SERVICE RULES WILL
APPLY.

CIVIL SERVICE BOARD
LOIS T. DAVIS,
Secretary

HO 80-8
Jan. 17 & 24, 1980

ECKANKAR®

Free Public Lecture

Tuesday January 29

Belle Glade Public Library

7:45 p.m.

Topics Include: Higher Truth, Reincarnation,
Ancient Science of Soul Travel; Inner Awareness

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APPLY.

CIVIL SERVICE BOARD
LOIS T. DAVIS,
Secretary

HO 80-8
Jan. 17 & 24, 1980

LEGAL NOTICE
TO FARMERS & CONTRACTORS

License or permit fees to load labor
hands in the City Loading Zone from
February 15, 1980 to June 15, 1980 go on
sale at the Belle Glade City Hall February
1, 1980.

The fee for one stall for the above period
of time is \$50.00 plus 4% Sales Tax.

The daily fee is \$10.00 plus 4% Sales Tax.

All fees shall be paid in advance at the
City Hall. During the first part of the sale,
stalls will be reserved for those having
bought space for the previous season. They
shall be entitled to the same number of
spaces provided they are paid for by
February 15, 1980 but no stall will be
reserved after February 15, 1980.

CITY OF BELLE GLADE
JUNE H. BOGLIOLI
CITY CLERK

HO 80-9
Jan. 17, 1980

NOTICE OF ANNUAL MEETING OF
LANDOWNERS OF
PAHOKEE WATER CONTROL
DISTRICT

Notice is hereby given that pursuant to
call of the Board of Supervisors of
PAHOKEE WATER CONTROL
DISTRICT, the annual meeting of the
landowners of PAHOKEE WATER
CONTROL DISTRICT for the year 1980.

It will be held at the office of said District
at the South Florida Conservancy District's
office, Belle Glade, Palm Beach County,
Florida, on Wednesday, February 11, 1980
9:00 o'clock in the forenoon for the purpose of:

1. Electing one Supervisor for a term of
three years.

2. Receiving annual reports and taking
such action with respect thereto as the
landowners may determine and.

3. Transacting such other business as
may come before the meeting.

BOARD OF SUPERVISORS
PAHOKEE WATER CONTROL
DISTRICT
By: Clarence W. Koenig,
President

HO 80-10
Jan. 24 & 31, 1980

LEGAL NOTICE
INVITATION TO BID

Sealed bids will be received by the City of
Belle Glade, Florida, at the City Manager's
Office, Belle Glade Municipal Complex, 110
S. W. Avenue E., Belle Glade, Florida
33430, up to 11:00 a.m. local time, on
Thursday, the 7th day of February, 1980,
at which time bids will be publicly opened
and read for the furnishing of all work,
labor, services, and materials required by
the contract documents for the completion
of the following project:

CONSTRUCTION OF
TENNIS COURTS, BASKETBALL
COURT AND FENCING
AIRPORT PARK

Copies of contract documents may be
examined and obtained by qualified bidders
at the office of the City Clerk of the City
of Belle Glade, upon payment of the
bid deposit specified by the City.

Bids not complying with bid instructions
will not be processed at bid opening and
bids received after the above stated time
will be returned to the bidder unopened.

All bids shall be in sealed envelopes
addressed to the City Manager, City of
Belle Glade, City Hall, 110 S. W. Avenue E.,
Belle Glade, Florida, 33430, and plainly
marked on the outside:

PROJECT NO. BG-480
BID OPENING DATE: February 7,
1980, at 11:00 a.m.

The City Commission reserves the right
to reject any and all bids, to waive
informalities, and to accept any bid or
combination of bids which in its sole and
absolute judgement will best serve the
public interest.

CITY OF BELLE GLADE
JUNE H. BOGLIOLI
CITY CLERK

HO 80-11
Jan. 24 & 31, 1980

LEGAL NOTICE
INVITATION TO BID

SEALED BIDS FOR THE furnishing of
Chemical - Liquid Alum will be received by
the City of Belle Glade, Palm Beach
County, Florida, in the Conference Room A of
the City Hall in the Belle Glade Municipal
Complex, 110 S. W. Avenue E., Belle Glade,
Florida, until 11:00 a.m. on Thursday,
February 7, 1980 at which time all bids will
be publicly opened and read.

Specifications are on file in the office of
the City Clerk.

the City Clerk and available for inspection,
and copies thereof may be obtained upon
application to said office. All bids must be
accompanied by a certified statement
indicating that the bid items meet or
exceed the City's specifications.

All bids shall be in sealed envelopes
addressed to the City Manager, City of
Belle Glade, City Hall, 110 S. W. Avenue E.,
Belle Glade, Florida 33430, and plainly
marked on the outside:

BID NO. 8-80
Chemical - Liquid Alum
February 7, 1980.

The City Commission reserves the right
to reject any and all bids, to waive
informalities, and to accept any bid or
combination of bids which in its sole and
absolute judgement will best serve the
public interest.

CITY OF BELLE GLADE
JUNE H. BOGLIOLI
CITY CLERK

HO 80-12
Jan. 24 & 31, 1980

LEGAL NOTICE
The Belle Glade City Commission will
consider adoption of a proposed Municipal
Ordinance, the title of which is as follows:

AN ORDINANCE OF THE CITY
COMMISSION OF THE CITY OF
BELLE GLADE, FLORIDA, RELATING TO
ANNEXATION AND ZONING OF
REAL PROPERTY SITUATED IN
PALM BEACH COUNTY, FLORIDA;
PROVIDING FOR THE ANNEXATION
AND ZONING OF REAL PROPERTY;
PROVIDING AMENDMENTS TO THE
ZONING MAP OF THE CITY OF BELLE
GLADE, FLORIDA; AND PROVIDING
AN EFFECTIVE DATE.

(Roland E. Mills - 2524 East Canal
Street, South)

Said Ordinance will be considered for
second and final reading at the meeting of
the City Commission to be held in the City
Hall, 110 S. W. Avenue E., Belle Glade,
Palm Beach County, Florida, at 8:00 p.m.
on the 11th day of February, 1980.

All interested persons may appear at
said meeting and be heard with respect to
said proposed Ordinance, a copy of which is
in the office of the City Clerk at the Belle
Glade City Hall, 110 S. W. Avenue E., Belle
Glade, Florida.

CITY OF BELLE GLADE
JUNE H. BOGLIOLI
CITY CLERK

HO 80-13
Jan. 24 & 31, 1980

LEGAL NOTICE
YOU ARE HEREBY NOTIFIED that
on February 12, 1980, at 7:30 P.M. in the
City Council Chambers at the City Hall,
Pahokee, Florida, the City Council of the
City of Pahokee will consider proposed
Ordinance Number 80-1 for adoption, the
title of which is as follows:

AN ORDINANCE AMENDING
SECTION 26-15 OF THE CITY CODE OF
ORDINANCES BY THE ADDITION OF A
PARAGRAPH ESTABLISHING A
NOTIFICATION PROCEDURE TO THE
CITY ENGINEER TO BE HEARD
REGARDING THE IMPENDING
WATER TERMINATION.

A copy of such proposed Ordinance has
been filed with the City Clerk at the City
Hall at Pahokee, Florida for inspection by
the public.

Interested parties may appear at the
meeting and be heard with respect to the
above proposed Ordinance.

Please give your votes accordingly.
CITY OF PAHOKEE
S/ Betty J. McCoy
Betty J. McCoy
CITY CLERK

HO 80-14
Jan. 24, 1980

For AUTO
INSURANCE call:
Bruce Bowe
8 W. Ave. A
Belle Glade 996-6004
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SEAGRAMS VVO	750ml	6.79
SEAGRAMS CROWN ROYAL	750ml	10.49
BEEFEATER GIN	750ml	7.29
SMIRNOFF VODKA	qt.	6.29
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Allstar
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From
Around the World

Taking it From the Top

By REV. DAVID T. EVANS
Everglades Presbyterian Church

I believe that Jesus Christ has the latest word for the day. It is the word for the world that is in the midst of terrorists, hijackings and assassinations.

This is the same word that Jesus gave to His disciples on the mountain, the roads of Galilee, Judea and Samaria. "It is a word that is nearly 2000 years old." You say, "I want the latest!"

The word of Jesus is the word that has enabled men and women to endure through persecution, imprisonment, famines, plagues, panics and personal adversity. For centuries, Christ's word has, with out a doubt, been the latest, most helpful word that we can receive.

The word of Christ is made up of several individual words.

The first word is peace. This peace is an inner feeling where all peace must begin. Jesus said, "My peace I leave with you, my peace I give to you, not as the world gives, do I give to you. Let not your heart be troubled, neither let it be afraid." The peace of God is beyond our understanding.

This peace is for a life which may include persecution. Jesus said, "Blessed are you when men revile you and persecute you and utter all manner of evil against you falsely." This word blessed can also be translated "Happy." So Jesus is saying "Happy are you when men persecute you."

Peace is our greatest need in this day of aspirin and tranquil-

ers. In this day of blaring, booming stereos and record players, we want peace and quiet so that we can think and know God, and truly live.

The second word is pray. Jesus said to pray for food, power and the blessings of life. He said, "Ask for it and it will be given." Are there any catches? We are to pray that we conform to the will of God. We are to pray honestly and earnestly for the good of others and ourselves.

There are the promises of Christ. These include salvation, sanctification, and eternal life. Jesus said believe and be saved. He also said "The way is hard and narrow," but He goes ahead and points the way, helping and encouraging.

Jesus said that God will give eternal life to all who believe because of love. Repent, believe and trust is the key to eternal life to all who believe because of love. Repent, believe and trust is the key to eteran life. Change your way, believe in Jesus and trust God's love.

Jesus's final word was power. You shall receive power when the Holy Spirit comes upon you. It is the power of comfort and confidence. It is power that comes from the Holy Spirit who is left with us until Christ comes again.

This power will enable us to live the gospel, share the gospel and trust in the gospel. This power takes away our anxiety and enables us to trust in the love of God.

The word of Christ includes

peace, prayer, promises, and power. Accepting these words as the word of the living Christ will enable us to live with confidence, life as it is meant to be lived.

Church notes

BELLE GLADE—Revival Services will be held beginning Sunday at the Worship Center Pentecostal Holiness Church, 1424 W. Canal St., through Feb. 3. Services will be held each night at 7:30.

The evangelist will be Dolores Davis of Prattville, Ala.

The pastor of the Worship Center, the Rev. Aaron Pettry, invites the public to attend.



LISA SUSAN BAILEY

Lisa Bailey to wed

Commissioner and Mrs. Bill J. Bailey of 201 Northwest Avenue "E", Belle Glade, announce the engagement of their daughter, Lisa Susan, to Jose M. Antuna, II, of 180 North Greentree Avenue, Pahokee.

Miss Bailey was graduated from Glades Day School and attended Palm Beach Junior College. She is employed with the State Attorney's Office in Belle Glade.

Mr. Antuna, son of Mr. and Mrs. Jose Antuna, was graduated from Glades Day School and from the Palm Beach Junior College. He also attended Florida Atlantic University, and is the owner of Garcia Auto Supply in Belle Glade.

The couple will be married March 7 at the Community United Methodist Church in Belle Glade at 6:30 p.m. All friends of the couple are cordially invited to attend.

Bowling News

MERRY MIX-UPS LEAGUE

Seminoles
Vicki Russell-154

The Trade Mart
Gail Hendrix-199(17); Nell McLean-135(19); Buddy Hendrix-168

M & M Sporting Goods
Laura Texton-164; Glenda Texton-165(+50); Edgar Texton-173

Glades Laundry & Dry Cleaners
Sharon Miller-130(17); James Spires-168

All Pro Sporting Goods II
Sharon Underwood-156; Jackie Hilyer-128(+20); Charles Hilyer-170; Mike Underwood-215-521

Original Equipment
Dee Stenback-164(+134)

Family Affair
Lucy Cameron-150(+15); John Cameron-167; Byron Walker, Sr.-185-535

#9
Harriet Stroupe-164(+28); Donna Burley-140(+24); Lee Burley-179; Jim Beiersdorfer-178-506

J & J Carpet
Janet Sheehy-164(+41); Dwight Hatfield-161; Julian Eddington-178(+35)

Area church news

"Thank you for my doll and our other toys," exclaimed Mary. "And take care of Mommy and Daddy," added Janie. "Help Billy not to be lonely in the hospital," offered Bobby for his little school friend.

Children believe in prayer. They believe their prayers are heard in exactly the words they use. They say simply what is in their hearts, trusting Mom's promise that they can talk to God and be heard.

But sometimes the adult heart is skeptical. We wonder if prayer really does any good — whether it is heard. It is then we need the simple trust of a child. We must remember that, through the ages, men have found answers through the Church. There God speaks with perfect wisdom to the hearts of His children. Attend church this Sunday.

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CHARLOTTEVILLE, VIRGINIA 22008



Miss Pate sets plans

The engagement and forthcoming marriage of their daughter, Becky Sue Pate, is announced by Mr. and Mrs. Jesse B. Pate, 349 S.E. 4th St., Belle Glade.

The prospective bridegroom is Billy Wade Dawson, son of Mr. and Mrs. Curtis Dawson, 600 N.W. Avenue G.

Miss Pate attended Glades Day School. Mr. Dawson attended Glades Central High School and is employed by A. Duda & Sons.

The wedding will take place at 7:30 p.m. Jan. 26 at the Apostolic Church of Jesus Christ.

Friends and relatives are invited to attend the ceremony.



LORRIE CONGLETON

May rites planned

Plans for a May wedding are being made by Miss Lorrie Anne Congleton of Belle Glade and Barney Ray Eiland.

Miss Congleton is the daughter of Mr. and Mrs. Robert D. Congleton.

Mr. Eiland is the son of Cecil R. Eiland and the late Martha Eiland of Haynesville, La.

The bride-to-be is a graduate of Glades Christian Day School and is employed by the Sugar Cane Growers Cooperative. Her fiancé is a graduate of Louisiana Tech University and of Cornell University. He is employed with the U.S. Dept. of Agriculture Sugar Cane Harvesting Laboratory.

Wedding arrangements will be announced at a later date.

Gardeners to meet

Canal Garden Club visited the orchid nursery of Mr. and Mrs. Milton Carpenter in Belle Glade and toured the garden of Mr. and Mrs. Paul Schroppe at its Jan. 17 meeting.

Two guests and 12 members participated. A short business meeting was held at the Schroppe home.

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South Bay

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South Bay Growers Inc.

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Bank of Belle Glade Courteous and Confidential	Hendrix Ace Hardware, Inc. 179 Bacom Point Road Pahokee 924-5501	Pioneer Growers Co-Op. Wholesale Fruits and Vegetables	South Bay Growers, Inc. Packers and Shippers Frank Teets and Employees
Bank of Pahokee 105 S. Lake Avenue 924-7162	Howell Oil Co. Warren Howell, President 996-2787	Pioneer Motor Sales Auto Parts & Supplies S.C. Pate	Springhouse Nursery and Landscaping State Road 715 996-5895
Belle Glade Machine Works, Inc. 23 Southeast Ave. C 996-7238 Don Asprey, Owner	Foreverglades Cemetery Mausoleum Crypts & Demucked Ground Burial Cremation Niches Belle Glade 996-0939	Raulerson Office Supply, Inc. 410 SE 2nd St. Belle Glade, Florida 996-3012 996-6587	Pumps Think Pelican Pumps Sold and Serviced by Stuart Farm Service, Inc. Canal Point
Biff Burger Belle Glade Pahokee	Lake Equipment Company "Equipment is our middle name." Highway 715, Pahokee 924-5641	Resmondo Tractor Company, Inc. 1600 E. Palm Bch. Rd. Belle Glade 996-6771	Time Saver Food Stores, Inc. We serve you with four convenient locations in Belle Glade & Pahokee Buddy Sizemore-Ad Ma
Big B Ranch	Mather of Belle Glade Complete Home Furnishings Lonnie Horton and Employees	Royal's Department Store Belle Glade Royal's and Employees	Triangle Sod Farm, Inc. P.O. Box 714 Belle Glade 996-2771
Echols-Collins Electric and Plumbing 1415 W. Ave. A Belle Glade 996-5503	Mixson Funeral Home Dudley Barnes Jack Shaler	Royal's Dept. Store 183 S. Lake Avenue 924-5426 Pahokee	Wallis Pharmacy Free City Wide Delivery D.E. Wallis and Staff
Everglades Farm Equipment Co., Inc. John Deere (Long Green Line) State Road 715 Belle Glade 996-6531	Paul's, Inc. 540 E. Main Street 924-5646	Slim's Fish Camp, Inc. Guides and all equipment The Corbin Family	

The family who prays together stays together.

Farm Facts

By LARRY SCHWANDES
Agricultural Research &
Education Center,
And KEN SHULER,
Palm Beach County
Extension Agent

HERALD-OBSERVER
Thursday, Jan. 24, 1980 7A

Just as the American consumer is finding higher prices at the grocery store, the farmer is also confronted with higher costs of production.

The December 1979 Index of Prices received by farmers for all commodities produced was 239 per cent of the January-December

1967 average while the Index of Prices Paid by farmers for equipment, services, interest, taxes and farm wage rates was 259 per cent of the 1967 average.

These figures were reported by the Crop Reporting Board of the USDA on Dec. 31, 1979.

During the past year, prices paid

by farmers for fuels and energy have increased 47 per cent; fertilizers, 24 per cent; livestock feed, 14 per cent and building and fencing materials, 9 per cent. The prices received by commercial vegetable growers for the first half of December 1979 was 5 per cent below the prices received during December 1978.

Price declines during the period were greatest for tomatoes, sweet corn and lettuce. In fact, price declines occurred for all vegetables except cantaloupes, green peppers and celery.

Prices received for animals (beef and cattle and hogs) was 8 per cent higher than one year ago, feed grains and hay were 17 per cent higher and food grains (wheat and rice) were 21 per cent above a year earlier. Prices received for poultry and eggs was up only 1 1/2 per cent from last year while fruit followed the same trend as vegetables, being 4 per cent below the December 1978 prices.

It can be seen that costs paid by farmers are increasing faster than the prices they receive for their produce. Let's hope that this will serve as a challenge to the American farmers' ingenuity to continue to produce more products with less input. If the farmer and the agricultural scientific community can overcome plant diseases, insects, weeds, along with unpredictable weather and varying market demands, there is a good chance that he may survive the problem of increasing production costs.



SHATTERED GLASS and twisted steel formed the trap in which Saintcaine Joseph was caught until extracted by the Jaws of

Life operated by Rescue One personnel.
Photo by Dean Jones

Wreck

and the guard rail on the north side of the highway.

After striking the truck, Lucas' van caromed off and struck the left rear of Gibbons' van before coming to rest.

Officers blocked off the highway for more than an hour at about the

end of the workday, routing traffic along the dike on the north side of Hillsboro Canal between Duda Road and the next bridge to the east.

Besides Belle Glade Police officers, Palm Beach Sheriff's deputies and Florida Highway Patrol

Cont. from P1

Troopers responded to the accident, as well as units from the Belle Glade Fire Department, the department's Rescue One truck, Glades Ambulance Service and Pahokee Ambulance Service.

"I'd like to make note," Sgt. Thompson said, "that the rescue and ambulance service was super. I've seen more confusion at two-car accidents. Everything went real smooth. Of course, Rescue One always does a good job but so did the Glades Ambulance Service and I was one of the ones who was against them at first."

"Everybody," he said, "did a super job."

— SECURITY GUARD —

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Hospital emergency plan copes with injured

BELLE GLADE—Beneath the portico of Glades County General Hospital, four ambulances came

and went—arriving to unload the injured and returning to the scene of the accident to reload. Three

Belle Glade units and one sent from Pahokee to assist.

Inside the emergency entrance, 25 staff members and three physicians began treating the patients as soon as they arrived.

Off-duty medical personnel had been summoned by Hospital Administrator Patrick Lennon as part of the hospital's disaster preparedness plan. He himself waited at the ambulance entrance helping to unload the injured.

There were 15 vacant beds at Glades ready for the severely injured and Lennon said emergency facilities for 25 more patients could be set up.

Meanwhile, nurses and physicians were dealing with a language problem. Most patients

spoke little or no English and until a translator was located, they could only indicate where they hurt by pointing to the places.

And while medical personnel efficiently and briskly moved among the accident victims, another call came in—somebody in town was suffering chest pains. Please send an ambulance.

"When was the last time you had a disaster preparedness drill?" a reporter asked Lennon.

"Last Friday," said Lennon. "That's when we brought in 20 people from the fire on Fifth Street."

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We dance.**

We get everyone involved.

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Students

Senior Citizens - \$3.00

Adults - \$4.00

Tickets available at S & M Drugs and Royals.

Lions are educated

BELLE GLADE—One of every four adults in the country will take part in some form of education, Dr. Naomi Conley of the West Area Adult Education told Belle Glade Lions Wednesday and she encouraged the Lions to contribute time to employees to continue education as a means of making more valuable employees.

Dr. Conley said there are a number of people in the Glades who are part of the 21 million functional illiterates in the nation, who have difficulty with or can't perform simple calculations or perform their jobs because they haven't received an adequate education.

She said she had recently picked up a package of carrots and paid for 88 cents, only to have the cashier attempt to charge her \$2.88.

"I was finally able to convince her it was two for 88 cents," she said, "and then she started looking closely at the package and said, 'I wonder how many carrots are in here.'"

Dr. Conley said the adult education program in the Glades has several offerings, noting such programs as the GED (General Equivalency Diploma), continuing education to get a high school diploma, English as a second language, the program being used to teach elementary subjects to Jamaican cane cutters during the harvest season and a learning lab.

**\$25 REWARD
LOST:**

Part-Pekingese, part Maltese. Has a pin in her leg. Must have immediate medical attention. Answers to Omni. Has blue collar, with tags and studs. Call

996-7410
ask for Richard.

"You Block people really know your stuff. I shoulda come here last year."



Each year, all Block preparers are updated on all the latest changes in the tax laws. That's another way of making sure we can complete your return accurately and correctly.

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All Included in the Sale



Lake Equipment Co.

Hwy. 715 Between Belle Glade & Pahokee 305/924-2906

Preview of a coming attraction The Prince Theatre

'It was a movie set
for a horror picture . . .
full of cobwebs
and debris'



By AILSA DEWING



The spotlight is in the hands of Harriet Seldes left, and Doris Wetherington, right, have been stalwarts from the start.
Staff photos by Ailsa Dewing

It was some time in 1964 when the house lights dimmed for the last time in Pahokee's movie theater. Then the audience went home, the lights went out and the doors were locked to the Prince Theatre.

Nobody seems to remember the date exactly. And certainly not the title of the last movie. There were no souvenir playbills on closing night.

Movies did not fare well in the sixties and Pahokee's movie house was showing the abuse of time and wear after more than 30 years of feature attractions that came and went. Everything from David O. Selznick extravaganzas to B-rated movies and the horse operas. Plus the Movietone News of the Day and other short selected subjects.

For the next ten years or so, the theater stood empty and unused. Then in 1975 the Gold-Dobrow families who had owned and operated the theatre made a present of it to the City of Pahokee.

But city commissioners didn't want to go into show business so in 1978 they were deciding to tear down the theater building.

That was the cue for Harriet Seldes, a Pahokee housewife, mother, and business woman, to try to do something to save the theater. She began with a call on the mayor, Duncan Padgett.

"What I had in mind," she recalls, "was a kind of community barn-raising effort." Mrs. Seldes envisioned a clean-up, fix-up crew of volunteers armed with brooms and paint buckets who — maybe in a single day — would restore the old theatre to usable condition.

The building needed a new roof, Mayor Padgett told her. An initial expense of \$10,000. It was the same price to raze the building.

The decision to roof it or raze it marked the point of no return — the end of Act One in which the dilemma is stated.

Act Two, in which the plot thickens and the dilemmas pile up, began with Mrs. Seldes asking for community support. At the initial meeting about 15 people showed up and during the next year the cast of characters would change but the number would remain about the same.

Mrs. Seldes well remembers her first sight of the inside of the theatre: "It was a movie set for a horror picture! It was a dungeon full of cobwebs and debris. You couldn't walk through the front door for the piles of litter."

The renovation of the Prince Theatre is a tribute to tenacity, hard work, faith, imagination and cooperative effort.

During the following year, the community contributed \$50,000 — the price of admission to dances, tickets in games of chance and barbecue dinners.

Tickets for one event sold for \$100, a day-long affair that ended with a \$5,000 prize for one lucky ticket-holder and \$10,000 for the restoration.

The steering committee worked against a Sept. 1, 1979, deadline on which the county would match \$50,000 to equal a community donation.

When the deadline came, the community funds were short. A 30-day extension was requested and by Sept. 30, Pahokee had raised the needed \$50,000 with a little help from some friends.

From the beginning of the project, the committee has worked without a set of plans, moving job-by-job toward recreating the art deco atmosphere of the early '30s.

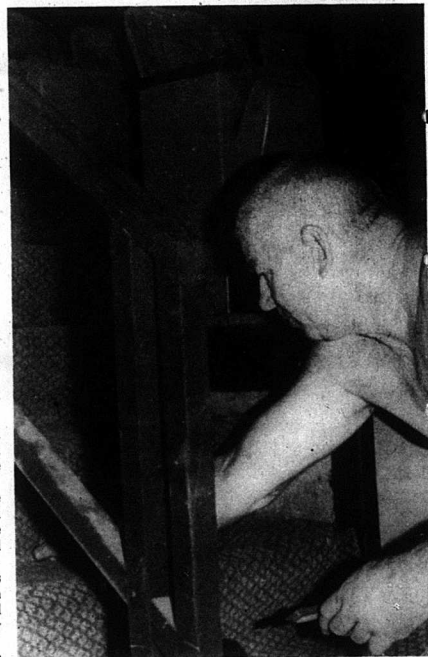
Under the supervision of Ray Hatton, the construction jobs have been contracted. From the start, Doris Wetherington has served as secretary and Lyn Brinson has handled the funds. Geni Hastings, Pat Ligon and Judy Walker have been among the constant workers while many others have lent their expertise and resources to a task at hand.

The curtain is due to ring down on Act Two in early April when the grand reopening of the Prince Theatre is scheduled to take place, not as a movie house but as a multi-purpose theater.

The sloping concrete floor has been leveled, acoustical tile lines the walls and ceiling, blue plush velvet seats and carpeting rise tier on tier, portable stage is in place and the spotlight peers out from the projection booth while overhead a bank of baby spotlights hang ready to be switched on.

It still required vision to see the finished job. Wallpaper is yet to be hung in the lobby and the restrooms are far from complete. Passersby may still be unaware of the magical transformation inside because the cracked and shabby marble facade remains to be grouted and polished.

But somewhere the orchestra is tuning up and the ladies of Pahokee and in all the Glades area had better be planning what to wear on opening night. The long intermission of the Prince Theatre is almost over and Act Three is about ready to begin.



A workman installs the last of the blue carpeting that contrasts with the lighter blue plush velvet seats.

According to statistics, Christmas is the prime time for suicides. Well, according to me, income tax time must run a close second.

This is the time of the year when every poor soul must dig up all the musty receipts and invoices that have been gathering dust for the last year. Hopefully, when all is said and done, they will have enough deductions to file the long form and thereby save themselves the dreamed of bundle of money that is given begrudgingly to old Uncle Sam.

Somehow, things never work out that way though for me, and the internal revenue service always takes a hefty bite of my pocketbook.

FROM THE GRAPEVINE

By BRENDA BUNTING



Next year, I plan to get a jump on things. I haven't exactly figured out how, but somehow there has to be a

way to beat the system without cheating. Or is there?

Thought I'd gotten lucky the other day when the kids announced our pet rabbit, Boxer, had escaped from her cage sometime during the night. "Don't worry about it," I told 'em. "She'll wander back."

A few days later our neighbor Big Jim sent word he had caught Boxer. I sent word back that he could keep her if he wanted.

He sent word back "OK, but only if you take the babies when they get here." Seems he put Boxer with his rabbits, and now Boxer is expecting.

I can't win for losing.

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- U.S. CHOICE MORTON OF OMAHA CORNED BEEF BRISKET **2.19**
- U.S. CHOICE BEEF LOIN PORTERHOUSE OR T-BONE **3.39**
- U.S. CHOICE BEEF ROUND BONELESS STEAK **2.69**
- U.S. CHOICE BEEF LOIN WHOLE & UNTRIMMED III CHRY-4-VAC TENDERLOIN **3.99**
- U.S. CHOICE BEEF CALF LIVER **2.39**
- 1-LB. PKG. WO PURE GROUND BEEF **1.59**
- 3-LB. PKG. WO PURE GROUND BEEF **4.69**
- 5-LB. PKG. WO PURE GROUND BEEF **7.69**
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120-SHEET JUMBO ROLL **39¢**

LIMIT 3 WITH A \$5 ORDER OR MORE EXCLUDING CIGARETTES AND SPECIALS.

FISCHER'S BEER OR ALE

NO RETURN BOTTLES 6-PAK 12-OZ. **99¢**

LIMIT 2 WITH A \$5 ORDER OR MORE EXCLUDING CIGARETTES AND SPECIALS.

HARVEST FRESH ORANGES

5-LB. BAG HARVEST FRESH WHITE GRAPEFRUIT OR ORANGES **1.89**

48-SIZE WHITE GRAPEFRUIT **6/1.00**

48-SIZE WHITE GRAPEFRUIT **6/1.00**

TEMPLE ORANGES **15¢**

- U.S. CHOICE BEEF ROUND BONELESS STEAK **2.69**
- U.S. CHOICE BEEF LOIN WHOLE & UNTRIMMED III CHRY-4-VAC TENDERLOIN **3.99**
- U.S. CHOICE BEEF CALF LIVER **2.39**
- 1-LB. PKG. WO PURE GROUND BEEF **1.59**
- 3-LB. PKG. WO PURE GROUND BEEF **4.69**
- 5-LB. PKG. WO PURE GROUND BEEF **7.69**
- 10-LB. PKG. WO PURE GROUND BEEF **14.99**

DIXIE DARLING PRESTIGE BREMUDA BREAD

16-OZ. **49¢**

LIMIT 1 WITH A \$5 ORDER OR MORE EXCLUDING CIGARETTES AND SPECIALS.

ALMADEN MOUNTAIN WINE

FRENCH COGNAC, CHAMPAGNE, VINO ROSE, BURGUNDY, CHABLIS, OR RHINE **3.69**

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CHEK DRINKS ALL FLAVORS

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HARVEST FRESH EGGS

EGG PLANT **3/1.00**

TOMATOES **4.99**

RADISHES **4/1.00**

POTATOES **5/1.00**

CUCUMBERS **5/1.00**

- 1-LB. PKG. WO Sliced COOKED HAM **2.99**
- 1-LB. WO Sliced SPICED LUNCHEON OR HUSH BABY OR BEEF COOKED SALAMI **1.49**
- WESTERN CORN FED PORK LOIN ASSORTED CHOPS **1.39**
- WESTERN CORN FED PORK LOIN THIN CUT ASSORTED CHOPS **1.59**
- WESTERN CORN FED FRESH PORK SHOULDERS ARM PICNIC **.99**
- WESTERN CORN FED PORK SPARE RIBS **1.39**
- WESTERN CORN FED WHOLE OR BLADE RIB HALF PORK LOIN **1.29**
- WESTERN CORN FED SLOIN HALF PORK LOIN **1.39**
- 12-OZ. PKG. JONES Sliced LIVERWURST **1.19**
- 10-OZ. PKG. DAK Sliced IMPORTED HAM **2.59**
- 12-OZ. PKG. BAY'S Sliced BACON **1.19**
- 2-LB. SWIFT'S ALL WHITE TURKEY ROAST **3.99**
- 2-LB. SWIFT'S WHITE & DARK TURKEY ROAST **2.99**
- 1-LB. HICKORY SWEET Sliced BACON **.99**
- 2-LB. THICK Sliced HICKORY SWEET BACON **1.98**
- HICKORY SMOKED WHOLE OR FULL LEG HALF PORK LEG HAM **.89**
- HICKORY SMOKED RUMP HALF PORK LEG HAM **.99**
- 1-LB. ROLL WO HOT, MEDIUM, OR MILD WHIC'E HOG SAUSAGE **.99**
- 2-LB. ROLL WO HOT, MEDIUM, OR MILD WHOLE HOG SAUSAGE **1.98**
- 1-LB. WO MEAT Sliced BOLOGNA **1.19**
- 6 TO 10-LB. AVG. U.S.D.A. GRADE "A" SWIFT'S LITTLE BUTTER BALL TURKEY **.99**

ASTOR COFFEE ALL GRINDS

1-LB. **2.59**

LIMIT 1 WITH A \$5 ORDER OR MORE EXCLUDING CIGARETTES AND SPECIALS.

CRACKIN GOOD BOX LINE COOKIES

8-1/2 OZ. BOXES **1.39**

THRIFTY MAID MUSHROOMS

PIECES & STEMS 4-OZ. CANS **1.39**

HARVEST FRESH ROMAINE

4 FOR **\$1**

- 1-LB. PKG. WO Sliced COOKED HAM **2.99**
- 1-LB. WO Sliced SPICED LUNCHEON OR HUSH BABY OR BEEF COOKED SALAMI **1.49**
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ASTOR INSTANT POTATOES

5-1/2 OZ. POTATOES SCALLOP, AU GRATIN, OR HASH BROWN **3.19**

LIMIT 2 WITH A \$5 ORDER OR MORE EXCLUDING CIGARETTES AND SPECIALS.

DEL MONTE CORN WHOLE KERNEL OR CREAM STYLE 15-OZ. GREEN BEANS FRESH STYLE OR CUT OR 15-OZ. SPINACH

4-OZ. CANS **1.39**

THRIFTY MAID MUSHROOMS

PIECES & STEMS 4-OZ. CANS **1.39**

FROZEN FOODS

THRIFTY MAID ICE MILK **2.19**

- 1-LB. PKG. WO Sliced COOKED HAM **2.99**
- 1-LB. WO Sliced SPICED LUNCHEON OR HUSH BABY OR BEEF COOKED SALAMI **1.49**
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Spanish Section

20-LB. BLANITO RICE **4.99**

LIMIT 1 WITH A \$5 ORDER OR MORE EXCLUDING CIGARETTES AND SPECIALS.

DEL MONTE CORN WHOLE KERNEL OR CREAM STYLE 15-OZ. GREEN BEANS FRESH STYLE OR CUT OR 15-OZ. SPINACH

4-OZ. CANS **1.39**

THRIFTY MAID MUSHROOMS

PIECES & STEMS 4-OZ. CANS **1.39**

FROZEN FOODS

THRIFTY MAID ICE MILK **2.19**

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PIECES & STEMS 4-OZ. CANS **1.39**

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4-OZ. CANS **1.39**

THRIFTY MAID MUSHROOMS

PIECES & STEMS 4-OZ. CANS **1.39**

FROZEN FOODS

THRIFTY MAID ICE MILK **2.19**

Preview of a coming attraction The Prince Theatre

'It was a movie set
for a horror picture ...
full of cobwebs
and debris'



By AILSA DEWING

It was some time in 1964 when the house lights dimmed for the last time in Pahokee's movie theater. Then the audience went home, the lights went out and the doors were locked to the Prince Theatre.

Nobody seems to remember the date exactly. And certainly not the title of the last movie. There were no souvenir playbills on closing night.

Movies did not fare well in the sixties and Pahokee's movie house was showing the abuse of time and wear after more than 30 years of feature attractions that came and went. Everything from David O. Selznick extravaganzas to B-rated movies and the horse operas. Plus the Movietone News of the Day and other short selected subjects.

For the next ten years or so, the theater stood empty and unused. Then in 1975 the Gold-Dobrow families who had owned and operated the theatre made a present of it to the City of Pahokee.

But city commissioners didn't want to go into show business so in 1978 they were deciding to tear down the theater building.

That was the cue for Harriet Seldes, a Pahokee housewife, mother, and business woman, to try to do something to save the theater. She began with a call on the mayor, Duncan Padgett.

"What I had in mind," she recalls, "was a kind of community barn-raising effort." Mrs. Seldes envisioned a clean-up, fix-up crew of volunteers armed with brooms and paint buckets who — maybe in a single day — would restore the old theatre to usable condition.

The building needed a new roof, Mayor Padgett told her. An initial expense of \$10,000. It was the same price to raze the building.

The decision to roof it or raze it marked the point of no return — the end of Act One in which the dilemma is stated.

Act Two, in which the plot thickens and the dilemmas pile up, began with Mrs. Seldes asking for community support. At the initial meeting about 15 people showed up and during the next year the cast of characters would change but the number would remain about the same.

Mrs. Seldes well remembers her first sight of the inside of the theatre: "It was a movie set for a horror picture! It was a dungeon full of cobwebs and debris. You couldn't walk through the front door for the piles of litter."

The renovation of the Prince Theatre is a tribute to tenacity, hard work, faith, imagination and cooperative effort.



The spotlight is in the hands of Harriet Seldes left, and Doris Wetherington, right, have been stalwarts from the start. The action involved in the renovating. Judy Walker.

Staff photos by Ailsa Dewing

During the following year, the community contributed \$50,000 — the price of admission to dances, tickets in games of chance and barbecue dinners.

Tickets for one event sold for \$100, a day-long affair that ended with a \$5,000 prize for one lucky ticket-holder and \$10,000 for the restoration.

The steering committee worked against a Sept. 1, 1979, deadline on which the county would match \$50,000 to equal a community donation.

When the deadline came, the community funds were short. A 30-day extension was requested and by Sept. 30, Pahokee had raised the needed \$50,000 with a little help from some friends.

From the beginning of the project, the committee has worked without a set of plans, moving job-by-job toward recreating the art deco atmosphere of the early '30s.

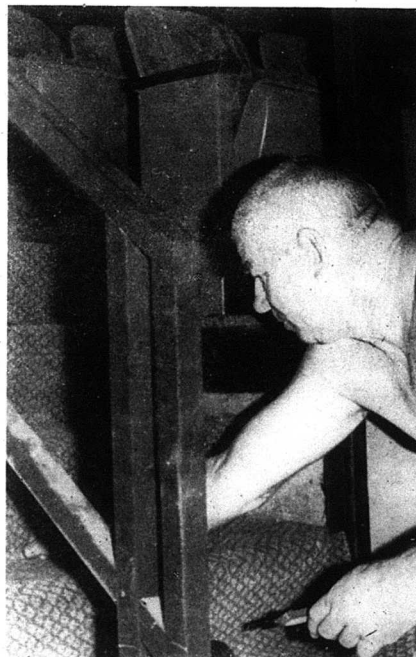
Under the supervision of Ray Hatton, the construction jobs have been contracted. From the start, Doris Wetherington has served as secretary and Lyn Brinson has handled the funds. Geni Hastings, Pat Ligon and Judy Walker have been among the constant workers while many others have lent their expertise and resources to a task at hand.

The curtain is due to ring down on Act Two in early April when the grand reopening of the Prince Theatre is scheduled to take place, not as a movie house but as a multi-purpose theater.

The sloping concrete floor has been leveled, acoustical tile lines the walls and ceiling, blue plush velvet seats and carpeting rise tier on tier, portable stage is in place and the spotlight peers out from the projection booth while overhead a bank of baby spotlights hang ready to be switched on.

It still required vision to see the finished job. Wallpaper is yet to be hung in the lobby and the restrooms are far from complete. Passersby may still be unaware of the magical transformation inside because the cracked and shabby marble facade remains to be grouted and polished.

But somewhere the orchestra is tuning up and the ladies of Pahokee and in all the Glades area had better be planning what to wear on opening night. The long intermission of the Prince Theatre is almost over and Act Three is about ready to begin.



A workman installs the last of the blue carpeting that contrasts with the lighter blue plush velvet seats.

According to statistics, Christmas is the prime time for suicides. Well, according to me, income tax time must run a close second.

This is the time of the year when every poor soul must dig up all the musty receipts and invoices that have been gathering dust for the last year. Hopefully, when all is said and done, they will have enough deductions to file the long form and thereby save themselves the dreamed of bundle of money that is given begrudgingly to old Uncle Sam.

Somewhat, things never work out that way though for me, and the internal revenue service always takes a hefty bite of my pocketbook.

FROM THE GRAPEVINE

By BRENDA BUNTING



Next year, I plan to get a jump on things. I haven't exactly figured out how, but somehow there has to be a

way to beat the system without cheating. Or is there?

Thought I'd gotten lucky the other day when the kids announced our pet rabbit, Boxer, had escaped from her cage sometime during the night. "Don't worry about it," I told 'em. "She'll wander back."

A few days later our neighbor Big Jim sent word he had caught Boxer. I sent word back that he could keep her if he wanted.

He sent word back "OK, but only if you take the babies when they get here." Seems he put Boxer with his rabbits, and now Boxer is expecting.

I can't win for losing.

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Accent on Excellence...

All W-D Brand steaks and roasts are closely trimmed of excess bone and fat, BEFORE they're weighed and sold. You don't pay steak prices for meat scraps. When you buy W-D Brand beef, you know what you're getting for your money...more choice meat...less waste.



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HARVEST FRESH STRAWBERRIES

PRICES GOOD THURSDAY JAN. 24
THRU SATURDAY JAN. 26, 1980

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FAB
DETERGENT

49-0Z. \$1.19

LIMIT 1 WITH A \$5 ORDER OR MORE
EXCLUDING CIGARETTES AND SPECIALS



SUNBELT
TOWELS

120-SHEET
JUMBO ROLL \$3.39

LIMIT 3 WITH A \$5 ORDER OR MORE
EXCLUDING CIGARETTES AND SPECIALS



FISCHER'S BEER
OR ALE

NO RETURN BOTTLES
6-PAK 12-0Z. \$9.99

LIMIT 2 WITH A \$5 ORDER OR MORE
EXCLUDING CIGARETTES AND SPECIALS



HARVEST FRESH LARGE 64-SIZE NAVEL ORANGES EA 8/1.00

5-LB. BAG HARVEST FRESH WHITE GRAPEFRUIT OR \$1.89

ORANGES \$1.89

HARVEST FRESH 40-SIZE WHITE GRAPEFRUIT EA 6/1.00

HARVEST FRESH TEMPLE ORANGES \$1.50

FOR \$1.50

HARVEST FRESH EGG PLANT EA 3/1.00

HARVEST FRESH TOMATOES LB. .49

RADISHES 4/1.00

10-CT. 10-CT. HARVEST FRESH SIZED (DAN) BAKING POTATOES EA 5/1.00

HARVEST FRESH CUCUMBERS EA 5/1.00

HARVEST FRESH ROMAINE \$4.00

FOR \$1.00

FROZEN FOODS

THRIFTY MAID ICE MILK ALL FLAVORS

2 \$1.89

HALF GALLONS

JENO 13-0Z. PEPPERONI OR CHEESE OR 13-1/2-0Z. SAUSAGE

PIZZA 1.29

1-1/2-GALLON PRESTIGE ALL FLAVORS

ICE CREAM 1.99

MORTON 22-0Z. CHICKEN BREAST 10 2-LB. FRIED CHICKEN 2.69

TOPPING 2/1.19

11-1/2-0Z. TASTE O SEA CALORIE WATCHER COO. PEACH OR HADDOCK 1.39

CUT CORN 4/1.00

MORTON ALL VARIETIES EXCLUDING HAM & BEEF DINNERS 2/1.29

2-LB. DRE. DRE. CRINKLE CUT FRIES .99

Salutq French Bread Pizza

6-0Z. PEPPERONI OR 6-1/4-0Z. DELUXE OR SAUSAGE EACH \$9.99

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DIXIE DARLING
PRESTIGE BREMUDA BREAD

16-0Z. \$4.99



20-0Z. LOAF DIXIE DARLING PRESTIGE BREAD .43

9-0Z. PKG. DIXIE DARLING DINNER ROLLS .39

6-0Z. DIXIE DARLING PECAN TWIRLS .49

19-0Z. DIXIE DARLING PRESTIGE SANDWICH OR HOT DOG BUNS .79



DOWNY

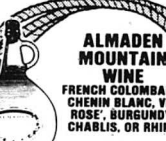
64-0Z. \$1.99



ASTOR
COFFEE

1-LB. \$2.59

LIMIT 1 WITH A \$5 ORDER OR MORE
EXCLUDING CIGARETTES AND SPECIALS



ALMADEN MOUNTAIN WINE

50.7-0Z. \$3.69



CHEK DRINKS

12-0Z. CANS \$6.99

32-0Z. DEEP SOUTH SMOOTH OR CRUNCHY PEANUT BUTTER .99



ASTOR INSTANT POTATOES

22-0Z. PALMOLIVE LIQUID DISH DETERGENT .99

2-PK/5-0Z. PALMOLIVE GREEN BAR SOAP .80

16-0Z. THRIFTY MAID TOMATOES 3/87

16-0Z. THRIFTY MAID SMALL MEDIUM OR LARGE PEAS 3/87



CRACKIN' GOOD BOX LINE COOKIES

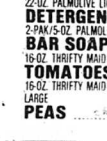
8-1/2-0Z. \$3.00



PAMPERS 60-CT. EXTRA ABSORBENT OR 48-CT. 100-CT. DIXIE HOME TEA BAGS 1.29

18-0Z. ASTOR INSTANT COFFEE 3.99

16-0Z. CRACKIN' GOOD REGULAR OR UNSALTED SALTINES .49



ASTOR HASH BROWN POTATOES

5-1/2-0Z. ASTOR INSTANT POTATOES SCALLOP ALFALFA OR HASH BROWN OR 7-1/4-0Z. KRAFT MACARONI & CHEESE DINNER \$3.00



DEL MONTE 17-0Z. CORN WHOLE KERNEL OR CREAM STYLE 16-0Z. GREEN BEANS FRENCH STYLE OR CUT OR 15-0Z. SPINACH \$1.00

46-0Z. DEL MONTE PINEAPPLE GRAPEFRUIT JUICE .59

29-0Z. DEL MONTE HALVES OR SLICED PEACHES .69



THRIFTY MAID MUSHROOMS

PIECES & STEMS 4-0Z. \$1.00



KRAFT MACARONI & CHEESE DINNER

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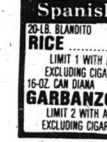
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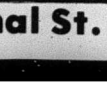
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PIECES & STEMS 4-0Z. \$1.00

THE BEEF PEOPLE

Accent on Excellence...

All W-D Brand steaks and roasts are closely trimmed of excess bone and fat, BEFORE they're weighed and sold. You don't pay steak prices for meat scraps. When you buy W-D Brand beef, you know what you're getting for your money...more choice meat...less waste.



W-D THE BEEF PEOPLE

QUANTITY RIGHTS RESERVED
Prices not effective in Collier County

HARVEST FRESH STRAWBERRIES

PRICES GOOD THURSDAY JAN. 24
THRU SATURDAY JAN. 26, 1980

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WINN-DIXIE
STORES, INC. 1980



FAB
DETERGENT

49-0Z. \$1.19

LIMIT 1 WITH A \$5 ORDER OR MORE
EXCLUDING CIGARETTES AND SPECIALS



SUNBELT
TOWELS

120-SHEET
JUMBO ROLL \$3.39

LIMIT 3 WITH A \$5 ORDER OR MORE
EXCLUDING CIGARETTES AND SPECIALS



FISCHER'S BEER
OR ALE

NO RETURN BOTTLES
6-PAK 12-0Z. \$9.99

LIMIT 2 WITH A \$5 ORDER OR MORE
EXCLUDING CIGARETTES AND SPECIALS



HARVEST FRESH LARGE 64-SIZE NAVEL ORANGES EA 8/1.00

5-LB. BAG HARVEST FRESH WHITE GRAPEFRUIT OR \$1.89

ORANGES \$1.89

HARVEST FRESH 40-SIZE WHITE GRAPEFRUIT EA 6/1.00

HARVEST FRESH TEMPLE ORANGES \$1.50

FOR \$1.50

HARVEST FRESH EGG PLANT EA 3/1.00

HARVEST FRESH TOMATOES LB. .49

RADISHES 4/1.00

10-CT. 10-CT. HARVEST FRESH SIZED (DAN) BAKING POTATOES EA 5/1.00

HARVEST FRESH CUCUMBERS EA 5/1.00

HARVEST FRESH ROMAINE \$4.00

FOR \$1.00

FROZEN FOODS

THRIFTY MAID ICE MILK ALL FLAVORS

2 \$1.89

HALF GALLONS

JENO 13-0Z. PEPPERONI OR CHEESE OR 13-1/2-0Z. SAUSAGE

PIZZA 1.29

1-1/2-GALLON PRESTIGE ALL FLAVORS

ICE CREAM 1.99

MORTON 22-0Z. CHICKEN BREAST 10 2-LB. FRIED CHICKEN 2.69

TOPPING 2/1.19

11-1/2-0Z. TASTE O SEA CALORIE WATCHER COO. PEACH OR HADDOCK 1.39

CUT CORN 4/1.00

MORTON ALL VARIETIES EXCLUDING HAM & BEEF DINNERS 2/1.29

2-LB. DRE. DRE. CRINKLE CUT FRIES .99

Salutq French Bread Pizza

6-0Z. PEPPERONI OR 6-1/4-0Z. DELUXE OR SAUSAGE EACH \$9.99

6-0Z. PEPPERONI OR 6-1/4-0Z. DELUXE OR SAUSAGE EACH \$9.99

Marina issue debated

PAHOKEE—As of Thursday morning attorneys for Charles Jernigan and the city were still negotiating on a compromise that would allow the marina lessee to continue the operation but at a lesser monthly fee.

Bill notice set

PAHOKEE—Residents with unpaid water bills will get 24-hour notice in writing before their service is shut off, under a proposed amendment to the city code.

The written notice will also list a phone number for consumers to call regarding the delinquent account and if they request a hearing, their water service will not be shut off beforehand.

These provisions are contained in an amendment presented by City Attorney Michael Stauder for a first reading at council's Tuesday night session. A second reading of the measure is required before councilmen vote on it.

Jernigan appeared before city council Tuesday night after receiving notice from council attorney Michael Stauder that the city was terminating the lease agreement Friday because back payments totaling \$2250 had not been made.

Jernigan told councilmen that he first learned of the termination by reading about it in the paper.

After citing his problems over the past two years caused by the raising of the lake level and other related difficulties, Jernigan asked the city to amend the lease agreement to allow him to pay \$200 a month, retroactive to September, instead of the agreed-on \$450.

Stauder later confirmed to commissioners his opinion stated during the session that the lease terms could not be altered because the marina operation had been put out for bids with the award going to Jernigan's low bid offer.

Jernigan said Thursday that negotiations between the attorneys was continuing, however, but the Jan. 25 deadline remained in effect.



PORT COMMITTEE members gather at the Belle Glade Chamber of Commerce to plan a barbecue honoring the retirement of Public Safety Director Charles Goodlett, to be held Sunday at the Elks Lodge #1716. Seated, from left, are Committee Chairman

Glenn Betz and members J. D. Brooks, Claude Tindall and Paul Kornya. Standing are, from left, Chamber President Rupert Mock Jr., Bill Magill and John Baker. Staff photo by Ailsa Dewing

Bond

be spent over the next ten years.

Current plans call for all the money to be allocated and all projects to be begun during the next six to seven years and Kahlert said the bonds would only be sold as needed to pay for the 38 specific projects and two general projects calling for resurfacing of roads county-wide and the intersection and traffic control improvements.

He and Bailey said the county isn't seeking to get the full \$380 million worth of bonds sold because the commissioners had made a policy decision to limit the liability of taxing to a maximum of one mil.

Kahlert said the average price of the residential home in the county, according to Property Appraiser David Reid, is \$40,000, which means the maximum cost to the average taxpayer would be \$40 a year for the 25 year lifespan of the bond.

Kahlert said other methods of raising even a portion of the money needed for road construction had also been explored but none had been found more acceptable than the bond.

One of those alternate methods, he said, was a penny-per-gallon extra gasoline tax but that was neither acceptable to people polled on the survey nor would it raise enough money to do nearly enough of the work required.

He said a one cent per gallon gas tax would only raise \$2 million per year and with increasing numbers of motorists

Cont. from P1

cutting gas consumption by buying more fuel efficient cars and cutting down on the number of miles they drive, the money raised would probably decrease over the years.

Kahlert said the question was also raised on the survey and 86 per cent of the respondents said they would oppose that form of a tax.

Kahlert said Palm Beach County is expected to double its size during the next 20 years, the only such urban county in the state expected to do so, and the traffic system is already breaking down at key points in the county, such as the Okeechobee Boulevard-Military Trail intersection, during rush hours.

"The problem won't go away," he said. "The state Department of Transportation (DOT) gets all of its construction money from a 12 cent per gallon gas tax and it isn't enough."

Belle Glade surveyor Pedro Gonzalez, who was appointed by Bailey to a blue ribbon committee which studied the bond issue and recommended that the county commission put it on the ballot, said the committee has one major concern.

Gonzalez said the committee wants assurance that if the bond issue is passed in the referendum, the state won't transfer funds from Palm Beach County to another county.

He said he and the other blue ribbon committee members want some assurance the county won't be taking over the state's responsibility to construct and maintain state roads.

Bailey and Kahlert said such assurances have already been offered in writing by the Secretary of Transportation. Bailey said the county is also seeking the same assurance from Gov. Bob Graham and he (Bailey) intends to ask the support of the Palm Beach County Legislative Delegation for support when the delegation meets in Belle Glade Friday morning.

Bailey noted that he had attempted to get several other road projects in the Glades included in the bond issue but was unsuccessful because of pressing needs in other parts of the county. He said he still has some hope of getting additional federal money to reconstruct the remainder of Airport Road but that the hope was dimmed considerably last year when federal funds were cut.

Drive-In Theatre

Lake Drive-In Theatre

Belle Glade, Florida

Begins Fri., Jan. 25th thru Thurs., Jan. 31st

Roller Boogie

—Starring—
Linda Blair (PG)

(In Color) — ALSO —

Americathon

—Starring—
John Ritter (PG)

Mustang

MOBILE HOMES INC.

Brand New 1980 Models from **\$9395**

Price Includes Complete Set-Up and Delivery...Financing Available

Mustang Mobile Homes, Inc

1248 N. Military Trail 305/689-6850 West Palm Beach

House of Draperies

CUSTOM MADE

★ DRAPERIES ★

A FOREVER ON

40% OFF SALE

ON

Antique Satins • Sheers • Linings • Casements • Textures

COMPARE OUR PRICES

We Manufacture Our Draperies and Window Shades In Our Workroom... Others Do Not!!!

CARPETING	REUPHOLSTERY	VENETIAN BLINDS
WALL PAPERS	SLIP COVERS	WOVEN WOODS

COMPLETE DECORATING SERVICE - WE CAN SAVE YOU MONEY

CALL FOR APPOINTMENT

In the Glades call **CONE'S PAINT STORE**

Corner Ave. A and Main St. Belle Glade 996-2510
Or 505 N. Dixie Hwy WPB 832-4174

Pahokee to talk about fires

PAHOKEE—Fire Chief Cecil Phillips found himself under fire at this week's city council session when Commissioner George Rashley openly criticized the way the fire department is being run.

The issue heated up after Charles Jernigan, a 15-year member of the volunteer firefighters, objected to being dropped from the roster on Phillips' charge that Jernigan had not responded to any fires since last September.

Jernigan argued that he had responded and that Assistant Chief Danny Denton could verify it. Phillips countered that Jernigan had not followed necessary procedures by signing in and remaining with the equipment until it returned to the station.

City Clerk Betty McCoy reported at the last council session that Jernigan owed the city \$690 in unpaid insurance premiums normally paid out of fireman's compensation.

Fire Commissioner Robert Welty asked Chief Phillips to get his records together in preparation for a workshop session. Jernigan has agreed to make payment on the insurance premiums.

Come to the...

SOUTH FLORIDA FAIR

WEST PALM BEACH

JAN. 25 THRU FEB. 3

AT THE FAIRGROUNDS ON SOUTHERN BLVD. (ST. RD. 80) WEST PALM BEACH, FLA.

Free Shows! EVERY DAY AT THE FAIR

The Bill Anderson SHOW!

JAN. 25-26-27
7 PERFORMANCES

The STEBBING Royal European Circus

3 PERFORMANCES DAILY
2PM-4PM-8PM

PLUS: MIDDLE EASTERN MARIONETTES!!

60 ALL NEW RIDES & SHOWS!

JOHNNY'S UNITED SHOWS

Admission: Adults \$2.50, Children 6-12 50¢

Kitchen Cab
219 So. Lake
Pahokee
Bus. 924-23
Home 996-72

NEED SERVICE

Heating
Cooling Sys
Repaired

Call us Night or

813/ 983-946



FAST RELIEF!

When your furnace or air conditioning breaks down we know how uncomfortable it is. That's why we promise that your repairs will be as fast as possible. And, if any reason, we can't repair your system immediately, we'll tell you. Right away.

WE STAND BEHIND OUR WORK.

Once we complete a job, want you to be satisfied. That's why we stand behind our work for 30 days. If heating or cooling system repaired needs adjustment during that time, there's no charge to you.

WE SERVICE ALL BRANDS —SPECIALIZING IN GENERAL ELECTRICAL PRODUCTS

AIR CONDITIONING AND REFRIGERATION

by Harris,
415 W. Alverdez, Cleve

**U.S.D.A. CHOICE
WHOLE BONE-IN
NEW YORK
STRIPS**
lb. **2⁵⁸**
**NEW YORK
STRIP STEAKS** lb. **2⁸⁸**
BONUS BUY!

**SUGAR CREEK
SMOKED
HAMS**
SHANK PORTION lb. **78¢**
BUTT PORTION OR WHOLE lb. **88¢**
CENTER SLICES lb. **\$1.48**

**FRESH
FROZEN
PORK
TENDERLOIN
(WHOLE ONLY)**
lb. **2⁰⁸**
BONUS BUY!

SAVE
**WHOLESALE
SUPER MARKETS**

**QUICK FROZEN EVIS.
GRADE 'A'
WHOLE
FRYERS**
lb. **54¢**
EVERYDAY LOW PRICE

**U.S.D.A. CHOICE BEEF
BOTTOM ROUND
ROAST** lb. **1⁹⁸**
STEAK lb. **2¹⁸**
BONUS BUY!

**U.S.D.A. CHOICE
BONELESS
CHUCK
ROAST** lb. **1⁷⁸**

**WESTERN FIRST CUT
PORK CHOPS
OR
ROAST** lb. **78¢**
BONUS BUY!

NOT JUST A SYMBOL... BUT A PLEDGE!
**524 SOUTHEAST
AVENUE "E" BELLE GLADE**
MON., TUES., WED. 8-9
THURSDAY 8-9
FRIDAY 8-9
SATURDAY 8-9
SUNDAY 9-6

**LYKES
SMOKED SAUSAGE** 20 oz. **1⁹⁸**
**LYKES
REG. BOLOGNA** lb. **1⁴⁸**

**GWALTNEY
PORK
BRAINS** lb. cup **25¢**

**FRESH
FLORIDA
GRAPEFRUIT**
5 lb. **78¢**
BONUS BUY!

**LYKES
PALM RIVER
SLICED
BACON** lb. **99¢**
BONUS BUY!

**WESTERN PORK
SPARE
RIBS**
UNDER 3 LBS. **\$1.18**
AVG. LB. **1¹⁸**
BONUS BUY

**U.S.D.A. CHOICE
FULL CUT
ROUND
STEAK** lb. **2¹⁸**
EVERY DAY LOW PRICE

**OSCAR MAYER
FRANKS** 16 oz. **1³⁸**
YOU SAVE 20¢ PER LB.

PRODUCE FAVORITES
HARD HEAD GREEN CABBAGE HEAD **28¢**
RUSSET BAKING POTATOES 5 lb. **88¢**
FRESH CAL. LEMONS 6 FOR **48¢**
T.V. TIME POP CORN 2 PACK **68¢**
YELLOW COOKING ONIONS 3 lb. **38¢**
GREEN PASCAL CELERY EACH **28¢**
FRESH GREEN ENDIVE OR ESCAROLE lb. **28¢**
PILLSBURY HUNGRY JACK POTATOES 16 oz. **78¢**

**DUBUQUE
OVEN ROASTING
CORNED BEEF
BRISKET** lb. **1⁹⁸**
BONUS BUY!

**MRS. PAUL'S
YOUR CHOICE:**
8 oz. - FISH FILLETS
9 oz. - FISH STEAKS
5 oz. - DEVILED CLAMS
6 oz. - DEVILED CLAMS
7 1/4 oz. - SUPREME LITE
BATTER FISH FILLETS **88¢**
BONUS BUY!

**MERIO'S ITALIAN
SAUSAGE**
HOT OR MILD lb. **1⁹⁸**

**WILLIAMSBURG
(COUNTRY CURED)
SLAB
BACON** lb. **98¢**

**THORN
APPLE VALLEY
SMOKED
BEEF OR POLISH
SAUSAGE** lb. **2²⁸**

**JIM DANDY
DOG
RATION**
OR DOG CHUNKS
25 LB. BAG **4⁹⁹**
BONUS BUY!

FROZEN FOODS
GREEN GIANT - BROCCOLI w/ CHEESE 10 oz. **85¢**
GREEN GIANT BROCCOLI SPEARS IN BTR. SAUCE 10 oz. **85¢**
GREEN GIANT CUT BROCCOLI IN CHEESE SAUCE 10 oz. **85¢**
GREEN GIANT CAULIFLOWER IN CHEESE SAUCE 10 oz. **85¢**
ORE-IDA CRINKLE CUTS 2 lb. **99¢**
GRAPE CONCENTRATE 12 oz. **92¢**
MRS. SMITH'S APPLE PIE 26 oz. **1²⁵**
MRS. SMITH'S COCONUT CUSTARD PIE 26 oz. **1³²**
EGGO HOMESTYLE WAFFLES 11 oz. **77¢**
CLARK'S CHOPPED SIRLOIN STEAKS 20 oz. **2⁸⁸**
CLARK'S BREADED VEAL STEAKS 20 oz. **2⁸⁸**
RICH'S WHIPPED TOPPING 9 oz. **91¢**
HIGHLINER OCEAN PERCH FILLETS 14 oz. **1⁹⁸**
HIGHLINER COD FILLETS 14 oz. **1⁸⁵**

**GRADE "A" QUICK FROZEN
BARNHARDT
DUCKLINGS** 2 to 3 lb. **69¢**

**RED WHITE & BLUE
BRAND
BEER**
6-PAK 12-OZ. CANS **1⁴⁶**
EVERYDAY LOW PRICE!

**COMPARE OUR EVERYDAY
LOW, LOW PRICES!**

Kidney Beans	Join of Arc 300 Can	43¢	41¢	2¢
Cream Corn	Libby's 300 Can	41¢	40¢	1¢
Keg O'Ketchup		1 ²¹	1 ¹¹	3¢
Kosher Dills	Holms 32 oz.	1 ⁸⁵	1 ⁸⁵	2¢
Steak Sauce	Holms "37" 10 oz.	1 ²⁵	1 ²²	3¢
Olives Manz	Source w/union Holms 16 oz. Jar	83¢	78¢	5¢
Barbecue	Source w/Hickory Smoke - Holms 16 oz. Jar	89¢	87¢	2¢
Barbecue	Source w/Hickory Smoke - Holms 16 oz. Jar	89¢	87¢	2¢
Pineapple	Del Monte 26 oz. Jar	60¢	57¢	3¢
Peaches	Del Monte 26 oz. Jar	1 ²⁷	1 ²³	4¢
Apple Sauce	Del Monte 300 Can	46¢	43¢	3¢
Tomato Juice	Del Monte 40 oz. Jar	78¢	75¢	3¢
Peanuts	Planters dry roasted 16 oz.	1 ⁵⁸	1 ⁵⁶	2¢
H'burger Relish	Holms 10 oz. Jar	60¢	56¢	4¢
Sweet Relish	Holms 10 oz. Jar	60¢	56¢	4¢
Miracle Whip	Kraft Qt.	1 ²⁸	1 ²⁸	1¢
Sdl. Raisins	Del Monte 6 lb. Pkg.	99¢	95¢	4¢
Prell	Liquid 7 oz. Size	1 ⁵²	1 ⁴⁸	4¢
Gala Towels	Each Roll	79¢	77¢	2¢
Tissue	Northern 4 Roll Pack	1 ⁸³	99¢	4¢
Peanut Butter	Planters 16 oz. Jar	1 ³³	1 ²⁹	4¢
Sue Bee Honey	12 oz. Jar	99¢	97¢	2¢

**MURRAY
BUTTER, LEMON
OR COCONUT
COOKIES** 16 oz. **89¢**
BONUS BUY!

**OUR
ECONOMY BRAND
SLICED
BACON**
ENDS and PIECES
3 lb. **98¢**

**JIM DANDY
TENDER MOIST
CHUNKS** 10 lb. **2³⁸**
BONUS BUY!

**GLACIER CLUB
ICE CREAM**
1/2 GAL. **99¢**
BONUS BUY!

**SHASTA
CANNED
DRINKS**
12 oz. CAN **20¢**
EVERYDAY LOW PRICE!

**BANQUET
T.V. DINNERS
CHOICE OF:
CHOPPED BEEF, MEAT LOAF,
BREAD & FRANKS, BEEF HASH,
MAC & CHEESE, ITALIAN STEAK,
CHICKEN, TURKEY, SAL. STEAK,
OR VEAL PARMESAN**
11 oz. **48¢**
BONUS BUY!

**KINGSFORD
PORK, VEAL, BEEF
OR CHUCKWAGON
FRITTERS**
14 oz. **98¢**
BONUS BUY!

**DEL HAVEN
RICE** 3 lb. **78¢**
BONUS BUY!

**RODDENBERRY
PEANUT
BUTTER** 5 lb. **2⁹⁸**
BONUS BUY!

**OLDE
SMITHFIELD
PORK SAUSAGE** lb. **88¢**
BONUS BUY!

**HY-TOP
SALTINES** 1-lb. **58¢**
BONUS BUY!

**PEPSI
COLA** 8 Pak 16 Oz. **1³⁹**
BONUS BUY!

**OVEN
FRESH
BREAD** 20 oz. **36¢**
BONUS BUY!

**RATH'S
LINK
SAUSAGE** 8 oz. **98¢**
BONUS BUY!

Your Proof Is In Our Prices..Everyday

GENI CLASSIFIED ADS

They Work Like Magic!!!

And Soooooo Economical!!!

10 Words — One Time
\$1.90 With Cash
— SAVE MORE —

Three Ads for Price of Two!

\$3.80 With Cash

(10¢ for each additional word over 10) per insertion.

Call And Charge!

Geni "want ads" reach more than 36,000 area residents!

Minimum 10 Words **\$2.15** plus 10¢ each additional word for charge ads!

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To Place a GENI Classified...
Call Before Noon Monday

To Cancel a GENI Classified...
Call 813/983-9148 or 305/996-9662
Before Noon Monday

Place GENI Classified Ads In Person Or By Direct Lines to Want Ad-visors!

LaBelle 813/675-2541 **Clewiston** 813/983-9148
Moore Haven 813/946-0511 **Belle Glade** 305/996-2056 **Pahokee**

How To Pay For Your GENI Classified Ad

GENI CLASSIFIEDS 1
January 23, 1980

GENI CLASSIFIED AD Mail Order Blank

MAIL TO: GENI Classified Ads P.O. Box 1236 Clewiston, FL 33440

Enclosed BILL Me
DEDUCT 50¢ IF MONEY IS ENCLOSED (ADD \$1.00 IF BLIND BOX IS DESIRED)

NAME					
ADDRESS					
CITY					
STATE	ZIP				
PHONE					

In counting words, any group of figures, such as home or street numbers, count as one word. Do include the name of your community. Don't abbreviate — it costs no less if you do and it makes the ad harder to read.

SAVE TIME... SAY "CHARGE IT!"

Credit Card No.

Amount to be charged

Name on Card (Please Print)

Master Charge (Give 4 Digits Below Acct. No.)

Signature

Expiration Date

Month Year



6 MISC FOR SALE 6 MISC FOR SALE

THE CUBAN MARKET & CLEWISTON DRUGS

806 E. Sugarland, Clewiston
813/983-7474 or 813/983-5242

- Spanish Newspapers & Magazines
- Religious Items, Candles & Gift Items
- Imported Perfumes
- Spanish, Mexican, Cuban, Puerto Rican & Jamaican Foods & Spices
- Spanish Vegetables
- Imported Beer & Wine
- Pastries and Candy
- Delicatessen
- Home & Cheeses
- Cuban Sandwiches
- Cuban Coffee
- Mexican Sausages
- Cuban Cigars
- Spanish Games & Toys

CLEWISTON DRUGS

Gerardo Gonzalez, R. Ph. and Maria Gonzalez, R. Ph.

Low Cost Prescriptions and Personalized Service

- 15% discount for Senior Citizens
- 10% discount--All Prescriptions

Open 7 Days: 7 am-11pm

BUBBLETOP for long bed fits Toyota or Chevy Luv. Also, hide-a-bed sofa. 813-946-1822, Moore Haven, 123p.

JACOBSEN Reel type self propelled mower, like new. \$65. 813-983-8905, Clewiston. 2-6c

FOR SALE OR TRADE. 28 ft. 1976 5th wheel camper-trailer. 813-946-1884, Moore Haven. 2-5p

Don't Freeze!

Get Cheap Heat

Energy saving Kerosene portable heaters, one-gallon burns 22 hours. Odor and accident proof. Made by Toyota. Call Collect Ft. Myers 813/694-1530 or LaBelle 813/675-3487

SEWING MACHINE Sales and Service also makes, Needles and Pins. 425 S.E. 2nd St. Belle Glade, 305-996-7575. tlc

Green's Surplus Store
Army - Navy Surplus

Located At Feagin & Canfield Avon Park, FL

MECHANICS NECESSITY:
"Rockwell" 1/2" Air Ratchet Wrench Reg. \$49.80 (\$25.00 Off Reg. Price)
"Rockwell" 3/4" Air Drill Reg. \$69.95 Sale \$40.00
1/2" 21 Piece Socket Wrench Set Reg. \$39.95 Sale \$69.95 (While Supply Last)

NEW 900 x 16 NDT Military Tires \$80.00. (Does Not Include Mounting or Tube)

NEW PICK SACKS (First Quality)
Reg. Cotton Pick Sack \$17.95 EA
Jumbo Cotton Pick Sack \$18.95 EA
Reg. Economy Vinyl Pick Sack \$17.95 EA
Jumbo Economy Vinyl Pick Sack \$19.95 EA
Leather Orange Pickers \$5.50 Pal
Gloves (Wolverine) Size Med.

(813) 452-2256

8-5 Mon - Sat

24 FOOT Pace Arrow Motor Home. Excellent condition. Will accept \$1,000 pickup in trade. See at Lykes Campground, Palm-dale. 2-6p

FOR SALE: '74 Motor Home, 26 foot. Excellent condition. Sleeps 8, self-contained, on Dodge Chassis. 813-675-0377, LaBelle. 2-6p

DOLL HOUSES & Miniatures complete selection. Building supplies available. Open Tues. - Sat. 10-4. Happy Holidays. 3433 Fowler St., Fort Myers, 813-936-2363. 2-19c

LIKE NEW T.V. Stand, 2 kitchen chairs, chrome & green vinyl. Call 813-983-8558, Clewiston. 1-23p

BLACK VINYL Sleeper Sofa \$100, negotiable. 813-983-8554. 1-23p

SEED POTATOES, Miller's Farm Supply, Hwy. 29 South, LaBelle. 1-23c

KOA Kampground 2 miles west of Clewiston on SR 72 813/983-7071

GENI Classified Ads

NOTICE TO ADVERTISERS: CANCELLATIONS AND ERRORS

It is the responsibility of advertisers to read their ads upon publication and promptly advise us of any error. If an error of our making seriously affects the intent of the ad, we shall return it in the next available issue at no charge. Corrections and cancellations are limited to one insertion. Customers will be billed for errors and cancellations if not corrected before Monday, 12 noon, following publication.

Headings

1. Notices
2. Lost & Found
3. In Memory
4. Card Thanks
5. Personal
6. Misc. Sale
7. Misc. Wanted
8. Yard Sale
9. Cars
10. Trucks
11. Motorcycles
12. Boats-Motors-Trailers
13. Pets-Livestock
14. Help Wanted
15. Jobs Wanted
16. Child Care
17. Services
18. Bus. Opportunity
19. M.H. For Sale
20. M.H. For Rent
21. Misc. Rent
22. Houses Rent
23. Apt. Rent
24. Real Estate For Sale
25. Miscellaneous

1 NOTICES



A GREAT IDEA!
Start your year off right by buying your tickets

...to the **Guy Lombardo Orchestra** Concert

Guy Lombardo's Royal Canadians

Thursday, Jan. 24 8:00 p.m.
John Boy Auditorium, Clewiston

All Tickets \$6.00

Tickets on sale at the auditorium, Clewiston Youth Center, Clewiston City Hall, Bell's Panasonic, Hollingsworth Shoes, Clewiston and LaBelle

Mail Orders Filled Promptly by sending check or money order to: Clewiston Recreation Department P.O. Box 1325, Clewiston, FL 33440 Enclose Self-Addressed, Stamped Envelope

For Additional Information Call 813/983-6204 - Clewiston

I WILL no longer be responsible for any debts incurred by Linda C. McCanta. Signed Walter C. McCanta. 2-6c

NO LONGER responsible for debts other than my own. Winifred Joyner, Clewiston. 1-23p

NOTICES: Eckankar-Free public lecture, Tuesday, Jan. 29, Belle Glade Public Library, 7:45 p.m. Topics include: Higher truth, Reincarnation, Ancient science of Soul Travel: inner awareness. For more information call 305-793-6025. 1-23p

1 NOTICES

You didn't know you had your own little Silver Mine did you?



Well — You can trade just a few of your extra silver coins for Boots, Levi's, Western Wear, Guns or Fishing Tackle.

All silver coins now worth 10 times face value on our merchandise. Example — \$50 Boots for just \$5 \$100 Gun for only \$10 Levi's for just \$1.70

AL FULLER FIELD & STREAM
423 Sugarland Hwy Clewiston

DUTCH MAID Apparel available in the area. Call 813-983-5602. Clewiston. 2-6c

TRY ME! I buy, sell and repair used lawnmowers. Bradway's Garage, US Hwy 27 South, South Bay. Call 305-996-2801 bgh tlc

2 LOST/FOUND

LOST SUNDAY NIGHT. White and brown pattern Boston bull. Name Tootsie Roll. Lost in vicinity of Big Bass Lodge, Lakeport. Phone 813-946-1275. 2-6c

FOUND one male doberman, please contact Miller Farm Supply in LaBelle, 813-675-1923. 1-23c

1 NOTICES

COMPLETE QUEEN size bed, double dresser French Provincial for a young lady, twin bed, double dresser with mirror, night table, desk with chair and hutch. Cabinet stereo with AM/FM radio, small desk, gas heater. Call after 5 p.m. 813-983-9475, Clewiston. 2-6p

FOR SALE - TECH 1 Ski. \$100 Call 813-983-95524 after 5:00 Clewiston. tlc

Largest Choice Around of PURINA PORK & GRAIN LUNDY'S 2nd Floor 2nd Floor 2nd Floor

6 MISC FOR SALE

PIPER COMANCHE 180, 54 hrs. SMOH, 249 SPOH, dual 360's, GS, ADF, KT-78 TXP, encoder, 3 LMB, AM/FM cassette player, auto control, recent IMRON, tinted glass. New interior, no corrosion. Beautiful and fresh annual. \$17,900. 813-675-3670, LaBelle. tlc

MOTOR HOME 18' foot Ford Shasta, self-contained, gas or electric, very good condition. Have new one, must sell this one now, low price \$3,590. Al Fuller, Clewiston. 813-983-8787 days. 1-30c

Buying Silver Coins

WILL PAY... \$20.00 for silver dollars. Halves \$10.00, silver quarters \$5.00, \$2.50 for silver dimes. Pay top dollar for broken, worn out or discarded jewelry, silverware, etc.

These prices subject to change daily based on silver and gold spot prices.

CALL 813/983-6260 Clewiston 6-8 p.m.

4 GENI CLASSIFIEDS

January 23, 1990

17 SERVICES

Studio One
Creative Photography
P.O. Box 6 (813) 675-3378
LaBelle, FL 33985 675-0476

Wesley G. Hollingsworth
Owner/Photographer

ALUMINUM WORK. Southwest, Florida Homes. Now available in LaBelle. Any type aluminum work, screen rooms, awnings, carports, storage rooms, gutters, aluminum fascia and soffit. Call for free estimates, 813-369-2836 or 369-1273, Lehigh Acres. tlc

18 BUSINESS OPPORTUNITY

SPARE TIME INCOME. Refilling and collecting money from new type highly quality coin-operated dispensers in your area. No selling. To qualify, you must have car, references, \$1,300 to \$5,000 cash. Partial financing available. Three to seven hours weekly can net excellent monthly income. More full time. For personal interview, write Pittsburg Vending Supply, 106 Carson Street, Monroeville, Pa. 15146 or call Collect 412-856-8239. When writing, please include your phone number. 2-6p

LET US ASSIST you in starting your own sporting goods business. Operate from store or residence, full or part-time. \$1,000 required. Send name, address & phone number to Sport About Inc., 7891 Central Ave. NE, Fridley, MN 55432. 612-784-5819. 2-6p

MACHINE SHOP
• Large Lathes • Mills
• Presses
• CAM HANDLES
50' Dia Drilling Sprockets,
Shafts & Rollers
COMPLETE
MACHINE SHOP SERVICE
STUART'S
FARM SERVICE, INC.
Canal Point, Florida
Home of the Palm Pump
30 MODELS:
8" to 24" x 30" lift
305/924-5577
STUART'S
MACHINE WORKS
Indiantown, FL
305/597-2929

18 BUSINESS OPPORTUNITY

SALES OPPORTUNITY NEEDED AT ONCE
A sharp individual with agricultural background to work for growing 64-year-old lubricant company. Some sales background helpful but not a must. High earnings for right man with a chance for advancement and secure future. Call collect - **214/241-1100**
PRIMROSE OIL CO., Dallas, Texas
Monday, Jan. 28 - Tuesday, Jan. 29 and
Wednesday, Jan. 30 9 a.m. - 5 p.m.

19 M. HOMES FOR SALE



BUY & SAVE BIG... with these specials!

- 12'x56' Manatee
Delivered to your site at a 1978 price (Clewiston & LaBelle Lots) **\$7900**
- 3 BR Liberty
Delivered to your site (Clewiston Lot) **\$9500**
- 24'x60' Tradewinds
This is one of the finest mobile homes on the market. Fully laminated cabinets, ceramic tile baths; 26 cabinets in kitchen, a housewife's dream.
REDUCED \$2000 (Clewiston Lot Only)

Three J's Mobile Home Sales
813/675-1126 - LaBelle
Hwy. 80 West next to American Legion Hall
813/983-5611 - Clewiston
700 E. Sugarland Hwy.

DOUBLE LOT on deep water canal near Ortona Locks with nice 90 foot mobile home, screened porch, \$37,500. Call after 6 p.m., 813-675-2548. 1-23p

FOR SALE: 1973 Mobile home, 2 bedroom, 1 bath, 12x65 central air and heat, good condition. Clewiston, 813-983-5624. 1-30c

12x56 TWO bedroom mobile with screened porch 10x30, 9x12 aluminum shed, on concrete slab, trees and furnished. \$19,900. Costello Real Estate, Broker, LaBelle, 813-675-2200. 675-3606. 1-23c

"COSTELLO" Buy or Sell. 2 bed 12x65 completely furnished in Englewood Terrace. TV, lawn mower, landscaped. Absolutely perfect in all respects and a steal at \$20,900. Costello Real Estate, Broker, LaBelle, 813-675-2200; 813-675-3606. 1-23c

LAKEPORT: Nice two bedroom, two bath mobile home with large CBS addition on Lake Okeechobee, partly furnished with central A/H, two boat docks and lots of extras. Owner anxious. Call Ronald A. Hunt Realtor, or Rebecca L. Cannon, Assoc., 813-946-1537 or 813-763-5588. tlc

19 M. HOMES FOR SALE

1976 MOBILE HOME. 12x65 furnished, 3 bedroom, 2 bath, awning, storage shed, screened in patio, central heat & air. Call 813-983-6695, Clewiston. 1-30p

Mustang Mobile Homes
Brand New 1980 Models
From \$9395
Includes Delivery & Set-Up
New Trades & Repairs Financing Available
COME SEE & SAVE
1248 Military Trail
West Palm Beach
1-305/689-6850

MOBILE HOME at Jerry Beck's Trailer Court in Lakeport, 50 ft. concrete pad, and utility shed included. First trailer on left. \$6,000. 1-23p

MOBILE HOME INSURANCE
Low Rates! Call us Today!
Runoff-American Ins.
Clewiston 813/983-8179

20 M. HOMES FOR RENT

TRAILER FOR RENT
North of Canal Point. 12x60, 2 bedroom, 1 1/2 bath, \$215 per month, furnished. Includes lights, water and lot security deposit of \$125 required. Call 305-924-7354. tlc

RENTAL: 1 and 3br mobile homes. Also trailer spaces. Adults only. Call 813-983-9426 Clewiston. tlc

FAIRGROUNDS Mobile Park. Mobile home rentals and lots for sale. 813-983-6992 813 E. El Paso, Clewiston. tlc

FOR RENT: Beautiful 2 and 3 br furnished mobile homes with central air, includes swimming pool rights. Clewiston 813-983-8184. tlc

SPACE FOR RENT, suitable for storage or a small store. Call 813-983-8898, Clewiston. tlc

Storage Warehouse
Small Business Spaces
813/675-0257 LaBelle

OFFICES FOR RENT. Located 628 N.W. Ave. L. Belle Glade 305-996-2522 between 9 a.m. and 2 p.m. tlc

FOR RENT: Business space available. Royal's LaBelle Plaza. Contact Shanon S. Crutchy, Broker, LaBelle. tlc

FOR RENT: Industrial Building. 1,500 square ft. floor space. 521 E. Oltropo Ave., Clewiston, 813-983-8942. 1-30p

22 HOUSES FOR RENT

TWO BEDROOM house for rent. Unfurnished, \$2200 per month, plus deposit, includes water. Near LaBelle Middle School. 813-675-1128. 1-23c

PORT LABELLE: 3 bedroom, 2 bath, Dishwasher, stove, refrigerator, carpeted, carport, green belt in back. \$275 plus \$150 security. 813-625-7954, Port Charlotte. 1-23p

RENTERS INSURANCE
Low rates! Call us today!
Runoff-American Ins.
Clewiston 813/983-8179

23 APT. RENT

EFFICIENCY Apartment available Feb. 5. Furnished including utilities and phone. No pets. Clewiston, 813-983-6277 or 983-6490 after 6:30 p.m. 2-5c

FURNISHED APTS. for rent. Contact 817 Concordia, after 4 p.m. Clewiston. tlc

FOR RENT: double rooms, cooking privileges. \$25 a person. 813-675-1614, LaBelle. 1-23p

FURNISHED or unfurnished apt. for rent. Call 813-983-8443, Clewiston. 1-30p

24 R. ESTATE FOR SALE

For Sale or Rent Business Property
5000 to 6000
Contact
John C. Perry
813/983-9164
Neal J. Dunn
813/983-6995

FOR SALE: Collier Co. Hunting. Excellent deer hunting. Call 813-946-0656 after 5:30. Moore Haven. tlc

FOR SALE OR RENT: 3 bedroom, 2 bath homes. \$350 per month. Full construction. 813-675-0141 or 875-0374, LaBelle. tlc

Two Lots in City!
Each one is 75x100
Only 3,500 each

B & S ENTERPRISES INC.
S. (V.E.S.S.) D. CISO
Joe Branch, Associate
REALTY
Reg. Real Estate Broker
67th Street & Highway 27
Post Office Box 366
Moore Haven, FL 33471
813/946-1466
After Hours 946-6993

FOR LEASE: Office space on Bacon Point Road. New construction. Prime location. Built to your specifications. Call Doc Alderman for Pre Construction rates at 985-924-5374, between 5-7 p.m. tlc

HOMESITE in Caloosa Estates on Bee Branch. Contact Bob Wilson, Realtor, Alfred E. Wilson, Realtor, 813-675-0278, LaBelle. 1-30c

Ronald A. Hunt Realtor
1-813/677-5588
3001 N. Howard Ave. Clewiston

Waterfront property on Lake Okeechobee
• Residential & Commercial Property
• Moore Haven & Lakeport Areas
• Vacant Lots
For Information Contact
Ronald A. Hunt, Realtor
300 N. Port St.
Okeechobee, FL 33472 or
Rebecca L. Cannon, Assoc.
813/946-1537 Lakeport
LISTINGS WANTED

LARGE, high river lot for only \$27,500. Terms available. 132' riverfront. Two available adjoining. Total 264 feet of river and almost two acres of land. Costello Real Estate, Broker, LaBelle, 813-675-2200; 813-675-3606. 1-23c

TWO BEDROOM House plus 6 furnished apts. on 2 commercial lots, 4500 sq. ft. Call 813-983-7836, Clewiston. 1-23p

24 R. ESTATE FOR SALE

HOME FOR SALE BY OWNER
1 1/4 acre, Montura Ranch Estates. 3 BR 2 B, utility room, carport, central A/H, fully carpeted. Water from treatment plant & well and pump. Fence and gate. Call 813/983-8995 after 6 p.m.

5 ACRES High and dry nice area and only \$14,900. Costello Real Estate, Broker, LaBelle, 813-675-2200; 675-3606. 1-23c

NEW BROKER needs listings, will work hard. Try me. Ora Daly Real Estate, Broker, 813-675-2718, LaBelle. 1-23c

REAL NICE five acre with two bedroom house plus 12x60 mobile home. Both units rented. \$24,900. Call Ora G. Daly Real Estate, Broker, 813-675-2718, LaBelle. 1-23c

THIS HAS IT ALL, large yard with trees. 3 bedroom, 2 bath, Florida room, dining room, carport plus double garage. Don't wait call Ora G. Daly Real Estate, Broker, 813-675-2718, LaBelle. 1-23c

HOUSE FOR SALE by owner. 3 bedroom, two bath, Family room, screened porch, shady lot. 718 Poinciana St., Clewiston. Call 904-377-6159, Gainesville. 1-23p

MUST SELL five acres in nice subdivision in LaBelle, paved roads, beautiful trees, pond site. \$19,500 or best offer. Excellent terms. Call 813-983-4720 or 813-868-1670. 1-30p

5 ACRES in Glades County for only \$18,750 down. Selling price \$12,500. Two available. Costello Real Estate, Broker, LaBelle, 813-675-2200; 675-3606. 1-23c

HOMESITE on Polyweg Creek in Caloosa Estates \$22,500. 29 percent down. Contact Bob Wilson, Realtor, Alfred E. Wilson, Realtor, 813-675-0278, LaBelle. 1-30c

3 BEDROOM frame house with fireplace, 18 lots, trailer site, 20 bearing fruit trees. Call 813-675-2174, Palmdale. No collect call. 1-30p

FOR SALE: Mobile home lot 80x150. Well and septic tank. \$5,000. Call 813-675-0586, LaBelle. 1-23c

LAKEPORT: Extra nice 2 bedroom, 2 bath Mobile Home with large family room addition, furnished. Corner lot on rim canal with direct access to lake. Workshop. Must see to appreciate. Call Ronald A. Hunt, Realtor or Rebecca L. Cannon, Associate. 813-946-1537 or 813-763-5588. tlc

FOR SALE
• 150' Frontage on US 27
• 300' deep - Extends US 27 to old 80
• 6 miles east of Clewiston
813/983-8995

10 ACRES in Glades County for only \$3,750 down. Selling price \$2,500 per acre - 10 years to pay, two available. Costello Real Estate, Broker, 813-675-2200; 675-3606. 1-23c

FOR SALE: Mobile Home lots. 80'x150'. Septic tank and water. 813-675-0586, LaBelle. 1-30p

TRAILER SPACE for rent on 8th St., Moore Haven. Call Clewiston, 813-983-6770. 1-23c

HOMEOWNER'S INSURANCE
Special discount on new homes!
Call today!
Runoff-American Ins.
Clewiston 813/983-8179

3 BEDROOM, 2 bath, remodeled frame house, 4 rooms, beautiful refinished maple wood floors, landscaped yard. \$35,000. 813-983-5593, Clewiston. 2-5c

24 R. ESTATE FOR SALE

HOME FOR SALE BY OWNER
1 1/4 acre, Montura Ranch Estates. 3 BR 2 B, utility room, carport, central A/H, fully carpeted. Water from treatment plant & well and pump. Fence and gate. Call 813/983-8995 after 6 p.m.

5 ACRES High and dry nice area and only \$14,900. Costello Real Estate, Broker, LaBelle, 813-675-2200; 675-3606. 1-23c

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THIS HAS IT ALL, large yard with trees. 3 bedroom, 2 bath, Florida room, dining room, carport plus double garage. Don't wait call Ora G. Daly Real Estate, Broker, 813-675-2718, LaBelle. 1-23c

HOUSE FOR SALE by owner. 3 bedroom, two bath, Family room, screened porch, shady lot. 718 Poinciana St., Clewiston. Call 904-377-6159, Gainesville. 1-23p

MUST SELL five acres in nice subdivision in LaBelle, paved roads, beautiful trees, pond site. \$19,500 or best offer. Excellent terms. Call 813-983-4720 or 813-868-1670. 1-30p

5 ACRES in Glades County for only \$18,750 down. Selling price \$12,500. Two available. Costello Real Estate, Broker, LaBelle, 813-675-2200; 675-3606. 1-23c

HOMESITE on Polyweg Creek in Caloosa Estates \$22,500. 29 percent down. Contact Bob Wilson, Realtor, Alfred E. Wilson, Realtor, 813-675-0278, LaBelle. 1-30c

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• 150' Frontage on US 27
• 300' deep - Extends US 27 to old 80
• 6 miles east of Clewiston
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TRAILER SPACE for rent on 8th St., Moore Haven. Call Clewiston, 813-983-6770. 1-23c

HOMEOWNER'S INSURANCE
Special discount on new homes!
Call today!
Runoff-American Ins.
Clewiston 813/983-8179

3 BEDROOM, 2 bath, remodeled frame house, 4 rooms, beautiful refinished maple wood floors, landscaped yard. \$35,000. 813-983-5593, Clewiston. 2-5c

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HOMEOWNER'S INSURANCE
Special discount on new homes!
Call today!
Runoff-American Ins.
Clewiston 813/983-8179

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3 BEDROOM frame house with fireplace, 18 lots, trailer site, 20 bearing fruit trees. Call 813-675-2174, Palmdale. No collect call. 1-30p

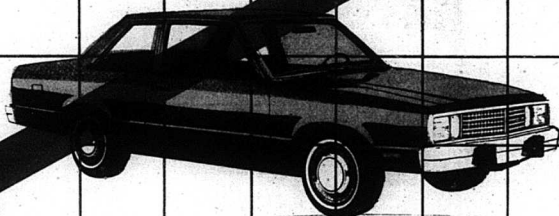
FOR SALE: Mobile home lot 80x150. Well and septic tank. \$5,000. Call 813-675-0586, LaBelle. 1-23c

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1979 PLYMOUTH VOARE Must 4 door, air, alloy, power steering, power brakes, heater, air conditioning, radio, tape, 100,000 miles. ONE SPECIAL PRICE \$4895	1978 BUICK SKYLARK Low mileage, alloy and black, power windows, power steering, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4895	1977 MERCURY MARQUIS BROUGHAM 2 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$3495	1977 FORD GRANADA Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$3495	1975 PONTIAC GRAND PRIZ Two car, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$2995	1978 FORD LTD COUNTRY SQUARE WAGON Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$2995	1978 OLDSMOBILE HOUSTON 66 Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$5595	1978 MERCURY ZEPHYR Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4195
1978 MERCURY ZEPHYR VILLAGE WAGON Power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$3595	1978 DATSUN B 210 2 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$3895	1978 CHRYSLER COROBRA Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$2995	1978 CHRYSLER COROBRA Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$2695	1978 CHRYSLER COROBRA Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$5695	1977 FORD MUSTANG GHIA Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$3995	1978 FORD TRANSFORMER Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$3895	1978 GRANADA 4 DOOR Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$3485
1978 FORD GRAN TORINO 2 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$2989	1978 LINCOLN MARK Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$9885	1978 FORD ELITE Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$3495	1978 FORD FUTURA Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4185	1978 FORD GRANADA Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$5485	1978 LINCOLN TOWN CAR Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$3895	1977 LINCOLN CONTINENTAL 4 DOOR Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4995	1978 PONTIAC GRAN PRIZ Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$5995
1977 MERCURY COUGAR Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4295	1977 FORD MUSTANG Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4295	1978 FORD PINTO Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$5595	1978 FORD LTD BROUGHAM 2 DOOR Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$2795	1978 BUICK LESABRE LIMITED Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$5995	1978 FORD FAIRMONT 2D HT Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4985	1977 FORD LTD Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4985	1978 FORD GRANADA Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4295
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1978 MONTE CARLO Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$5485	1978 FAIRMONT 4 DOOR Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4465	78 FAIRMONT STATION WAGON Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4895	1978 CADILLAC SEVILLE Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$7485	1978 LINCOLN VESPALE Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4385	1977 OLDS Cutlass 2 DOOR Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$3987	1977 FORD MUSTANG Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$2885	1978 MONTE CARLO Must 4 door, alloy, power steering, power windows, radio, heater, air conditioning, 100,000 miles. ONE SPECIAL PRICE \$4985
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78 FORD F-150 PICK UP \$2795	78 FORD F-350 PLATBED 20 ton, aluminum, dual wheel, 100,000 miles. \$6595	2720 OKEECHOBEE BLVD 683-5544	78 GMC VANADURA \$8595	78 CHEVROLET SCOTTSDALE Automatic, 100,000 miles, 100,000 miles. \$5195	78 FORD PICK UP F-150 \$3895	78 FORD F-150 VAN Low mileage. \$3795	78 FORD ECONOLINE \$1595	78 CHEVROLET PU 4x4 Loaded. \$3095
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Your personal income...

Tax advisory section

1980 income tax information provided by the
Internal Revenue Service

Changes in Tax Law Affect Filers' Returns

Retired Can Avoid Estimated Tax Payments

If a retired taxpayer files a Form W-4P to have Federal income tax withheld on each pension and annuity payment, estimated tax payments will no longer be necessary, the Internal Revenue Service advises.

The taxpayer will not have to file a declaration of estimated tax, nor will he or she have to pay a large sum of money at one time, if he or she files a Form W-4P, *Annuitant's Request for Federal Income Tax Withholding*, and has the proper amount of income tax withheld.

The only requirement for filing a W-4P form is that at least \$5 per month be withheld and the net annuity be more than \$10. Then, the taxpayer must only file an annual tax return on or before April 15, 1980, according to the IRS.

If a retiree does not file a W-4P, and receives pension payments or other income subject to tax, he or she must file a declaration of estimated income tax, Form 1040-ES, "1980 Declaration-Voucher," when the estimated tax is \$100 or more and estimated gross income includes more than \$500 on which no tax has been withheld.

Payment is then made either in full when the Form 1040-ES is filed or in equal installments beginning with filing the form.



Claim all your exemptions on your tax return.

For this income tax filing season there are some new provisions in the tax law which may affect how you file your return, the Internal Revenue Service says.

As was the case last year, every person who files a return has a minimum of income which is not subject to tax. This amount is called the "zero bracket amount (ZBA)." For 1979, however, the zero bracket amount has been increased, the degree of increase depending upon the taxpayer's filing status. For example, a single taxpayer's zero bracket amount is \$2,300, a \$100 increase over the 1978 figure of \$2,200. For married taxpayers filing jointly, the amount is \$3,400, an increase of \$200 over the 1978 figure. Married taxpayers filing separately get a ZBA of \$1,700, an increase of \$100 over the 1978 figure of \$1,600.

In addition to the increased zero bracket figure, the amount allowed for each exemption a taxpayer claims has been increased to \$1,000, compared to the 1978 figure of \$750. However, the general tax credit expired at the end of 1978.

As a result of changes in the ZBA and the amounts for personal exemptions, the following new filing levels have been established: \$3,300 for singles and heads of households and \$5,400 for married couples both under 65 filing a joint return. If one spouse is 65 or over, the filing level for the couple is \$6,400 and it's \$7,400 for marrieds both of whom are 65 or over, if filing a joint return. If married and filing a separate return, the filing level is \$1,000.

Changes apply to credits and deductions available too. Starting with the 1979 tax year, a taxpayer who itemizes deductions can no longer deduct state and local taxes imposed on the sale of gasoline or other motor fuel for personal use. Another item no longer deductible is a political

contribution. However, a taxpayer now may claim a tax credit of up to \$50 (\$100 on a joint return) for contributions to candidates for public office and political committees. In effect, the new law has doubled the allowable credit.

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A further change for the 1979 tax return is that unemployment compensation may be taxable. The amount subject to tax is the lesser of government-paid unemployment compensation or one-half of the sum of the taxpayer's adjusted gross income, government paid unemployment compensation, and excludable disability income over a base amount exemption. The base amount for individuals is \$20,000, and for marrieds filing jointly it's \$25,000. For married taxpayers who do not file a joint return and did not live apart for the entire year, the base amount is zero.

As a result of new legislation, the Earned Income Credit (EIC), scheduled to expire after 1978, has become a permanent part of the tax law with increases in both the amount of the credit as well as the income limits on eligibility for the credit. The new credit rate is 10 percent of earned income up to a maximum of \$5,000, or a maximum credit of \$500. Previously, the figures were \$4,000 and \$400 respectively.

Under previous law, the credit was reduced \$1 for every \$10 of adjusted gross income (AGI) above \$4,000 and the credit was not available when AGI reached \$8,000. Now the phase-out does not begin until AGI or earned income hits \$6,000, and the phase-out is complete at \$10,000.

The new law also makes the EIC available to groups of taxpayers who didn't qualify pre-

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Contributions Must Be Taken

For 1979, the IRS says, taxpayers can only claim a tax credit for contributions to candidates for public office and political committees, and to newsletter funds of candidates and elected public officials. Previously the contribution could be taken as a deduction or a credit.

While a change in the law has repealed the itemized deductions for political contributions, it has also doubled the allowable credit.

The credit can be taken to a maximum of \$50 (\$100 on a joint return). To be eligible for the credit the contributions must be made to (1) candidates for nomination or election to a federal, state, or local office in general, primary, or special elections, (2) committees sponsoring such candidates, (3) national, state, or local committees of a national political party, or (4) newsletter funds of an official or candidate.

The free IRS Publication 585, "Voluntary Tax Methods to Help Finance Political Campaigns," offers helpful information and can be ordered by using the handy mail-order form in your tax package. The publication is also available from local IRS offices.

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PALM BEACH COUNTY'S #1 FORD VOLUME USED CAR LOT

1978 PLYMOUTH VOLARE Blue 4 door low mileage power steering power brakes, power windows, air conditioning, radio, 100,000 miles. OUR SPECIAL PRICE \$4895	1978 BUICK SKYLARK Low mileage, yellow and black, power brakes, power steering, radio, air conditioning, 100,000 miles. OUR SPECIAL PRICE \$4895	1977 MERCURY MARQUEE BROUGHAM 2 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$3495	1977 FORD GRANADA White 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$3495	1975 PONTIAC GRAND PRIX Red 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$2995	1978 FORD LTD COUNTRY SQUIRE WAGON 30,000 miles, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$2995	1978 OLDSMOBILE HOLIDAY 88 White 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5595	1978 MERCURY ZEPHYR Brown 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4195
1978 MERCURY ZEPHYR VILLAGE WAGON Power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$3595	1978 DATSUN 510 2 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$3895	1978 CHRYSLER CORDOBA Green 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$2995	1976 CHRYSLER CRUISER Gold 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$2695	1978 CHRYSLER CRUISER Blue 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5695	1977 FORD MUSTANG GHIA A new look, 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$3995	1976 FORD THUNDERBOLT Brown 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$3695	1978 GRANADA Fast 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$3485
1978 FORD GRAN TORINO 2 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$2989	1978 LINCOLN MARK Completely loaded, PS, PB, 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$9885	1975 FORD ELITE White 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$3495	1978 FORD LITANIA Red 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4185	1979 FORD GRANADA Solid blue, PS, PB, 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5485	1978 LINCOLN TOWN CAR White 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$3895	1977 LINCOLN CONTINENTAL 4 DOOR PS, PB, 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4995	1978 PONTIAC GRAND PRIX Fast 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5995
1977 MERCURY COUGAR Dark grey, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4295	1977 FORD MUSTANG Hatchback, green 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4295	1978 FORD PINTO Bright 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5595	1978 FORD LTD BROUGHAM 2 DOOR White 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$2795	1978 BUICK LESABRE LIMITED White 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5998	1978 FORD FAIRMONT 2D HT FACT A/R, PS, PB, 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4985	1977 FORD 1 BIRD One of a kind, 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4989	1978 FORD GRANADA Green 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4295
1978 T-BIRD New machine black and white, 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4895	1978 FORD FAIRMONT 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4395	1978 PONTIAC FIREBIRD Yellow 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$6695	1978 MARK Factory 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$9495	1978 LINCOLN VESPALE Cream 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$9885	1978 CUTLASS SUPREMACY 20 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5985	1977 MERCURY MONARCH 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4585	1978 CORDOBA Red 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$2695
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1978 FORD MUSTANG Yellow & black, 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5895	1978 AMC SPIRIT 2D HATCHBACK FACT A/R, PS, PB, 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5485	1978 MONARCH GHIA 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$4989	1977 MERCURY MARQUEE 2 DOOR White 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$3995	1978 FORD MUSTANG Orange 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$7395	1977 THUNDERBOLT White 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5395	1978 FAIRMONT FUTURE 2 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5685	1978 FORD MUSTANG 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5685

USED TRUCKS

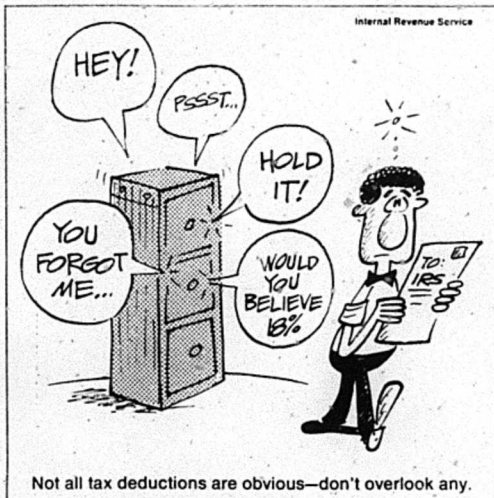
76 FORD F100 PICK UP Conventional cab OUR SPECIAL PRICE \$2795	79 FORD F350 PLATONED 20 ton, 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$6595	2720 OKEECHOBEE BLVD. 683-5544	79 GMC YANBUA 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$8595	79 CHEVROLET SCOTTSVILLE Automatic power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$5195	78 FORD PICK UP F150 Low mileage OUR SPECIAL PRICE \$3895	78 FORD F150 VAM Low mileage OUR SPECIAL PRICE \$3795	78 FORD F150 ECONOLINE Low mileage OUR SPECIAL PRICE \$5195	78 CHEVROLET PJ 4x4 PS, PB, 4 door, 4 speed, power steering, power brakes, power windows, radio, 100,000 miles. OUR SPECIAL PRICE \$3095
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viously: (1) married couples and surviving spouses whose only dependent child living with them is over 18 and neither disabled nor a student, and (2) heads of household who qualify for that status because they maintain a home for either a dependent or nondependent unmarried child who is over 18 and neither disabled nor a student. Eligible taxpayers can receive EIC payments in advance from their employer. Additional information on the EIC and other new changes appear in the tax instructions.

Contributions Must Be Taken

For 1979, the IRS says, taxpayers can only claim a tax credit for contributions to candidates for public office and political committees, and to newsletter funds of candidates and elected public officials. Previously the contribution could be taken as a deduction or a credit.

While a change in the law has repealed the itemized deductions for political contributions, it has also doubled the allowable credit.

The credit can be taken to a maximum of \$50 (\$100 on a joint return). To be eligible for the credit the contributions must be made to (1) candidates for nomination or election to a federal, state, or local office in general, primary, or special elections, (2) committees sponsoring such candidates, (3) national, state, or local committees of a national political party, or (4) newsletter funds of an official or candidate.

The free IRS Publication 585, "Voluntary Tax Methods to Help Finance Political Campaigns," offers helpful information and can be ordered by using the handy mail-order form in your tax package. The publication is also available from local IRS offices.

Retired Can Avoid Estimated Tax Payments

If a retired taxpayer files a Form W-4P to have Federal income tax withheld on each pension and annuity payment, estimated tax payments will no longer be necessary, the Internal Revenue Service advises.

The taxpayer will not have to file a declaration of estimated tax, nor will he or she have to pay a large sum of money at one time, if he or she files a Form W-4P, *Annuity's Request for Federal Income Tax Withholding*, and has the proper amount of income tax withheld.

The only requirement for filing a W-4P form is that at least \$5 per month be withheld and the net annuity be more than \$10. Then, the taxpayer must only file an annual tax return on or before April 15, 1980, according to the IRS.

If a retiree does not file a W-4P, and receives pension payments or other income subject to tax, he or she must file a declaration of estimated income tax, Form 1040-ES, "1980 Declaration-Voucher," when the estimated tax is \$100 or more and estimated gross income includes more than \$500 on which no tax has been withheld.

Payment is then made either in full when the Form 1040-ES is filed or in equal installments beginning with filing the form.



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Tax Credit Given To Energy Savers

Taxpayers who take certain steps to save energy in their homes can cut their income tax bills by up to \$2,500, the Internal Revenue Service says.

The law provides for a tax credit of up to \$300 for energy conservation materials installed in the home, with a separate credit of as much as \$2,200 for taxpayers who install "renewable" energy source devices such as solar or wind equipment.

The smaller credit is figured at 15 percent of the first \$2,000 spent on such items as storm or thermal windows and doors, insulation, weatherstripping and caulking. Also qualifying are furnace replacement burners, flue-opening modifications, electrical or mechanical ignition systems to replace gas pilot lights, and clock thermostats.

According to the IRS, the "renewable" energy source credit is 30 percent of the first \$2,000 plus 20 percent of the next \$8,000 invested in qualifying solar, wind or geothermal equipment used to heat, cool or provide hot water for use in the home.

Both credits are available for items purchased and installed on a taxpayer's principal residence between April 20, 1977, and December 31, 1985. The "renewable" energy credit is available for both existing and newly constructed homes. Renters as well as homeowners are eligible for the credit.

Taxpayers need not itemize deductions to claim the residential energy tax credit. They do, however, have to file Form 1040 attaching IRS Form 5695, showing how the credit was computed. Form 5695, "Energy Credits," is available by using the mail-order coupon in the tax package, or from local IRS offices.

No credit is allowed on any return for any taxable year if the credit is less than \$10. Any unused energy credits may be carried over to the extent the credit is more than the taxpayer's tax liability. The period for carryover of unused credits extends through 1987.

Tests Set For Dependency

For a person to qualify as your dependent, the IRS says the following five tests must be met:

- **Support Test**—you must furnish more than half the person's support during the calendar year;

- **Gross Income Test**—his or her gross income for the year must be under \$1,000 (this does not apply to your child who is under age 19 or is a full-time student);

- **Member of Household or Relationship Test**—if a person is a member of your household and lives with you for the entire year, the person need not be related to you for you to claim that individual's exemption;

- **Citizenship Test**—your dependent must be a U.S. citizen or resident, or a resident of Canada or Mexico for some part of the year you claim the exemption; and,

- **Joint Return Test**—you are not allowed an exemption for your dependent (such as your son or daughter) if he or she files a joint return unless the individual and his or her spouse are not required to file a return but do so only to claim a refund of tax withheld.

Help with Returns

The IRS sponsors Volunteer Income Tax Assistance (VITA) programs in many neighborhoods. Call your local IRS office to learn where a VITA center is located near you.

Interest Received Taxable Income

Interest received during the year must be included in your income, the Internal Revenue Service says. This applies to interest on your savings account in a bank, a credit union, or a savings and loan association (even though the association may refer to the payment as a "dividend"), and interest from any other source unless it is expressly exempt from tax by law.

Interest on U.S. Savings Bonds is taxable income. You can elect, however, to report the

interest each year as it is earned, or in the year that you cash the bonds.

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If over \$400 in interest is being reported, you must file a Schedule B with the 1040, itemizing the source and amount of interest received.

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If you claimed additional withholding allowances on the last Form W-4, "Employee's Withholding Allowance Certificate," you filed with your employer, the Internal Revenue Service advises you to check the October 1979 version of the form.

After checking the new form, which reflects recent changes in the tax law, you may need to make some adjustments and claim fewer withholding allowances, since the new income tax withholding rate could cause you to have an unexpected balance due the IRS when you file your income tax return.

Persons most likely to have claimed additional allowances in the past to avoid having too much tax withheld are those who anticipated large amounts of excess itemized deductions,

had significant alimony payments, or could claim tax credits.

If you've taken tax credits in the past—child care, earned income, or energy, for example—be sure they still apply if you're counting on them to reduce your tax liability. Remember, too, when you're considering credits, that the general tax credit has been abolished. The general tax credit was \$35 per person or 2 percent of the first \$9,000 of adjusted gross income.

Check with your employer for the October 1979 version of Form W-4 and be sure your allowances will cover your particular tax situation. File a new Form W-4 if you find you need to make adjustments, the IRS said.

If you need additional information or assistance, call your local IRS office, using the toll-free number listed in the telephone directory.

Job-Related Moves May Reduce Taxes

Many expenses incurred in a job-related move may be deductible on 1979 income tax returns, the Internal Revenue Service advises.

Moving expenses which can be deducted include the cost of travel to the new location; moving of household goods and personal effects; pre-move house-hunting trips; temporary living costs at the new location; and certain expenses related to the disposition of an old residence and acquisition of a new one.

The maximum deduction for these last three items is \$3,000. In addition, the distance between

a taxpayer's new job and old home must be at least 35 miles farther than the former home was from the former job.

Eligible taxpayers can claim the moving expense deduction whether they itemize deductions or not. Expenses are reported on Form 3903, which should be filed with Form 1040.

For more information, taxpayers can order the free IRS Publication 521, *Moving Expenses*, using the order blank included in the tax package sent by the IRS, or obtain the publication from a local IRS office.

Child Care Credit Change Makes More Eligible

More taxpayers can claim the credit for child or disabled dependent care expenses on their 1979 tax return as a result of a change in the law, the Internal Revenue Service says.

Payments made to a relative, including a grandparent, unless the relative is the taxpayer's dependent child or under 19 years of age, now qualify for the credit.

These payments to relatives may have to be covered under social security.

The child care credit is available to married couples who file jointly, where one spouse works full-time and the other works part-time or is a full-time student, or where both work part-time.

The credit also applies to a divorced or separated parent who has custody of a child under 15, even though the parent may not be entitled to a dependency exemption for the child. The parent claiming the credit must, however, have custody for a longer period during the year than the other parent. A deserted spouse is eligible for the credit when the deserting spouse is absent for the last six months of the taxable year.

The credit is 20 percent of eligible expenses. The maximum credit that may be taken is limited to \$400 for one dependent and to \$800 for two or more dependents.

To qualify for the child and disabled dependent care tax credit, a taxpayer (1) must be employed or in active search of employment while paying for the child's or disabled dependent's care; (2) must have incurred the expense in order to be gainfully employed; and (3) must have maintained a household that included one or more qualifying individuals. Qualifying individuals are dependent children under 15 years of age, a disabled spouse or a disabled dependent of any age.

To claim the credit, taxpayers must file Form 1040, even if they do not itemize deductions. The credit is computed on Form 2442, which should be attached to the return.

Additional information is available in the free IRS Publication 503, *Child and Disabled Dependent Care*, which may be ordered by filling out the order blank in the tax package or from your local IRS office.

More Now Eligible For Earned Income Credit

The Earned Income Credit (EIC) has become a permanent fixture with a new look, the Internal Revenue Service says. More taxpayers are eligible for more credit, and they can receive it in a choice of two ways.

The Earned Income Credit is a unique tax credit: it is refundable, which means it will be paid to the taxpayer if it exceeds tax liability.

As a result of changes in the law, the credit is available to married or widowed taxpayers with at least one dependent child, and to heads of households who maintain a home for at least one unmarried child, or for at least one married child who qualifies as a dependent.

The base amount for the credit has been raised to 10 percent of earned income up to \$5,000, for a maximum credit of \$500. In prior years the

credit was 10 percent of the first \$4,000, for a maximum credit of \$400.

However, like the Earned Income Credit in years before 1979, it phases out. For 1979 and subsequent years it phases out at \$10,000, where it used to phase out at \$8,000. In other words, the closer earned or adjusted gross income gets to \$10,000, the smaller the credit, until it reaches zero at \$10,000.

Until the law was changed qualifying persons received their EIC in the form of a tax refund after they filed their Federal income tax return. Now, taxpayers who are eligible may still receive the credit in the same way, or, if they wish, may get it in advance in small payments each payday.

However, as in the past, taxpayers must still file a tax return to show that they are eligible for

the credit, whether they receive a lump sum amount when they file their 1979 tax return, or receive advance payments during the year.

To receive advance payments, qualifying persons should certify to their employers that they are eligible by filing Form W-5, "Earned Income Credit Advance Payment Certificate," with their employers.

Persons who feel they might be entitled to receive the advance payments of EIC, and who wish to receive them, should contact their local IRS office for additional information by using the toll-free number listed in the telephone directory. Also, many state and local social service and welfare agencies offer information on the EIC and advance payments.



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Tax Advice for Itemizing Deductions

While the IRS encourages as many taxpayers as possible to use the simpler 1040A form, there will be millions of taxpayers who will find it to their advantage to itemize deductions on the 1040 form.

Generally, you will benefit from itemizing deductions if you paid interest and taxes on a home you own, had unusually large uninsured medical and dental expenses during the year, made large contributions to qualified charitable organizations, or had major uninsured casualty losses. What this means is that you will probably have itemized deductions totalling more than the zero bracket amount appropriate to your filing status.

Taxpayers who itemize deductions must reduce their adjusted gross income by their excess itemized deductions to arrive at their taxable income. Excess itemized deductions are the amount by which total itemized deductions exceed the zero bracket amount. For example, a married couple filing jointly, with itemized deductions of \$5,500, would subtract their zero bracket amount of \$3,400 from the \$5,500 in order to determine their excess itemized deductions of \$2,100.

Although adjusted gross income is reduced by only the excess itemized deductions, all deductions are allowed. This is because the zero bracket amount is incorporated into the Tax Tables and the Tax Rate Schedules.

Itemized deductions are nonbusiness deductions. If you itemize your deductions, you must file Form 1040 and fill in Schedule A (Form 1040). Schedule A provides space for listing deductible medical and dental expenses, charitable contributions, taxes, interest paid, casualty or theft losses, and miscellaneous items such as union dues.

If you itemize, you must keep a record of your deductible items, including cancelled checks and receipts. This will verify your expenses should the Internal Revenue Service examine your return. It will also help you determine whether your itemized deductions are greater than your zero bracket amount.

Taxpayers who itemize can take advantage of many deductible expenses. Here's a brief explanation from the IRS of some types of deductions available:

Charitable Contributions

Generally, you may deduct contributions you paid to any qualified organization established and operated exclusively for charitable, religious, educational, scientific, or literary purposes, or for the prevention of cruelty to children or animals; to fraternal organizations if the contributions are used for charitable purposes; to veterans' organizations; or to governmental agencies that will use the gifts exclusively for public purposes.

This means that you may deduct your contributions to most religious organizations, a community fund, Boy Scouts, the YMCA, the Red Cross, the American Cancer Society, CARF, Veterans of Foreign Wars, etc. You may not deduct contributions to civic leagues or chambers of commerce.

If you donate property other than money, the IRS expects you to base your deduction on the fair market value of the property; that is, the amount you could reasonably charge if you were selling the property.

Bear in mind that a contribution is only a contribution at the time of its delivery. Pledges are not contributions until you make payment. Also, if a contribution results in a personal benefit, all or part of it may not be deductible. For example, if you buy a \$50 ticket for a church benefit and receive a meal at the function worth \$15, you can only claim \$35 as a charitable contribution.

Miscellaneous Deductions

These deductions include such items as union dues, the cost of safety equipment, tools, and supplies used in your job including professional and trade journals, and expenses incurred in seeking new employment in the same trade or

business. Job hunting expenses are not deductible if you're seeking employment in a new field of work.

Under the category of miscellaneous deductions you can also deduct the rent on your safety deposit box if you keep income-producing items in it, such as stocks and bonds. Taxpayers who hire someone to prepare their tax return can also deduct the fee paid to the preparer.

Medical Expenses

You may deduct the medical expenses you paid during the year, to the extent that they exceed three percent of your adjusted gross income. If you were reimbursed by insurance or otherwise, that amount must be subtracted from your medical expenses.

Payments for the diagnosis, cure, prevention, or treatment of a physical or mental illness are deductible as are payments for the purpose of affecting any structure or function of the body.

In general, deductible medical expenses include your payments to doctors, dentists, psychiatrists, etc.; payments to hospitals for service, laboratory fees, x-rays, etc.; and payments for eyeglasses, hearing aids and parts, dentures, crutches, etc.

What are not allowed are things such as a trip taken to "get away from it all," even if advised by a doctor, health club dues, maternity clothes, or diaper service.

Expenses for transportation that are essential to medical care—such as getting to and from a doctor's office—may be included in medical expenses. These include taxi, bus, train, or plane fares.

If you use your car, you may deduct the actual cost of your gas, oil, and other operating expenses, or eight cents for each mile you use your car for this purpose. You may deduct parking fees and tolls in addition to a set amount per mile. You must, of course, keep track of such expenses.

You may also include as part of your medical expenses, subject to the three percent limitation, your payments for medicines and drugs that are more than one percent of your adjusted gross income. You may include the cost of medicines and drugs whether or not prescriptions are required to obtain them.

There is only one exception to the 3 percent limitation on medical expenses. You may deduct, without that limitation, one-half of what you paid for medical insurance during the year, or \$150, whichever is less. The rest of the payment for medical insurance may be included with your other medical expenses subject to the three percent limitation.

Interest

The interest you paid during the year on a debt for which you are legally responsible is deductible.

This includes such debts as a car loan, a bank loan, an educational loan, or a mortgage of your home. However, if in 1979 you prepaid interest allocable to any period after 1979, you can only deduct the amount of interest allocable to 1979 on your 1979 return.

If you buy such things as clothing, a radio or TV set, furniture, or household appliances on an installment plan or a budget charge account or credit card that lists a finance charge, you may treat the finance charge payment as interest.

In general, the IRS says that interest deductions must meet the following tests: the interest must result from an actual debtor/creditor relationship; the interest must be based on a valid obligation to pay a fixed sum of money, and the debt must be one for which you are legally liable.

Taxes

The following state or local taxes that you paid during the year are deductible: income tax (including taxes withheld or paid as estimated tax during the year), real property tax, personal

property tax, and general sales tax. Bear in mind, the gasoline tax is no longer deductible.

Remember, the tax on major purchases, such as a car, truck, or boat, or materials purchased to build a new home, generally can be deducted in addition to the table amount. Personal property taxes assessed by some states, especially on cars, may be deductible if they are based on the value of the property and imposed annually.

The 1979 Optional State Sales Tax Tables are a convenient reference for determining the amount you may be able to deduct for those taxes. No Federal taxes are deductible on your Federal income tax return.

Tips On Tips

Employees should be aware that usually tips are subject to Federal income and Social Security or Railroad Retirement taxes, and must be included as part of taxable income, the Internal Revenue Service notes.

Failure to correctly report gratuities can result in a penalty equal to 50 percent of the tax, according to the IRS.

If an employee receives less than \$20 a month in tips while working for one employer, he or she need not report the amount to the employer. However, these employees must include all tips as part of taxable income for the year.

On the other hand, if an employee receives \$20 or more in tips in a month while working for one employer, he or she must make a monthly report to the employer on Form 4070, "Employee's Report of Tips to Employer," or a similar statement.

Employers' Tax Break With Jobs Tax Credit

Employers can get a substantial "tax break" by qualifying for the Targeted Jobs Tax Credit, the Internal Revenue Service says. Unlike previous similar legislation, the Targeted Jobs Tax Credit is not subject to a \$100,000 overall limitation.

An especially appealing feature of the Job Credit, according to the IRS, is that claiming the Credit on a Federal income tax return may be worth up to an additional \$3,000 per certified employee for the employee's first year of employment and up to \$1,500 per certified employee for the employee's second year of employment.

The Targeted Jobs Tax Credit is based on the wages of certain workers hired after September 26, 1978 (certain vocational rehabilitation employees may be hired before that date), and is a percentage of wages paid to them after December 31, 1978.

These employees must be certified as members of any of seven economically and socially disadvantaged groups before the credit may be claimed, the IRS said. Generally, the groups include certain handicapped individuals; Vietnam-era veterans; welfare recipients; ex-convicts; and certain categories of young people.

Local agencies which will certify members of these target groups are the state employment service and qualified schools offering a qualified cooperative education program.

More information about the Targeted Jobs Tax Credit appears in the free IRS Publication 906, "Targeted Jobs and WIN Credits," available by using the handy order coupon in the tax package or from your local IRS office.



Read the instructions—it makes doing your tax return easier.

For convenience, the IRS furnishes free special forms called Document 5635 "Employee's Daily Record of Tips and Report of Tips to Employer," which contains Forms 4070A "Employee's Report On Tips," to help keep a running record of tips—both those received directly in cash and those received from credit cards. The reports are due by the 10th of each month for the preceding month, unless that day falls on a Saturday, Sunday, or legal holiday. In that case, the reporting date is the next business day.

When employees report tips of \$20 or more, the employer must withhold social security tax and any income tax due on them.

For additional information on reporting tips, the IRS offers Publication 505, "Tax Withholding and Estimated Tax," available free by using the handy mail-order coupon in the tax package or from local IRS offices.

Tax Course Geared To High School Students

Approximately five million high school students will learn how to fill out an income tax return as part of their curriculum this school year, the Internal Revenue Service says.

The vehicle for this tax information is an IRS-sponsored course called "Understanding Taxes," offered free to any high school interested in participating in the program. During the past school year, approximately 24,000 schools took advantage of the course.

"Understanding Taxes" includes a brief history of how the Federal Tax System works by a discussion of the role of taxes and their relationship to the national budget. After this national overview, "Understanding Taxes" concentrates on the individual's tax rights and responsibilities.

Since an individual taxpayer usually fills out a Form 1040A during the first years of tax paying, "Understanding Taxes" covers the 1040A line-by-line. The course then explores the regular Form 1040; Schedules A and B for itemizing deductions and listing interest and dividends; and other important information, including the merits of filing singly or jointly when married, estimating taxes, and correcting or amending previous returns.

The "Understanding Taxes" course usually lasts four to six weeks in most high schools. Study guides, teachers' manuals, and two films are supplied free by the IRS. Since the course is taught within the school's ongoing curriculum, often during a portion of social studies or economics class—students may be permitted to earn credit for taking it. School administrators, interested in learning further details about offering an "Understanding Taxes" program should call their local IRS office.



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Tax Credit Interest Received Given To Taxable Energy Savers

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The credit also applies to a divorced or separated parent who has custody of a child under 15, even though the parent may not be entitled to a dependency exemption for the child. The parent claiming the credit must, however, have custody for a longer period during the year than the other parent. A deserted spouse is eligible for the credit when the deserting spouse is absent for the last six months of the taxable year.

The credit is 20 percent of eligible expenses. The maximum credit that may be taken is limited to \$400 for one dependent and to \$800 for two or more dependents.

To qualify for the child and disabled dependent care tax credit, a taxpayer (1) must be employed or in active search of employment while paying for the child's or disabled dependent's care; (2) must have incurred the expense in order to be gainfully employed; and (3) must have maintained a household that included one or more qualifying individuals. Qualifying individuals are dependent children under 15 years of age, a disabled spouse or a disabled dependent of any age.

To claim the credit, taxpayers must file Form 1040, even if they do not itemize deductions. The credit is computed on Form 2442, which should be attached to the return.

Additional information is available in the free IRS Publication 503, *Child and Disabled Dependent Care*, which may be ordered by filling out the order blank in the tax package or from your local IRS office.

the credit, whether they receive a lump sum amount when they file their 1979 tax return, or receive advance payments during the year.

To receive advance payments, qualifying persons should certify to their employers that they are eligible by filing Form W-5, "Earned Income Credit Advance Payment Certificate," with their employers.

Persons who feel they might be entitled to receive the advance payments of EIC, and who wish to receive them, should contact their local IRS office for additional information by using the toll-free number listed in the telephone directory. Also, many state and local social service and welfare agencies offer information on the EIC and advance payments.



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Tax Advice for Itemizing Deductions

While the IRS encourages as many taxpayers as possible to use the simpler 1040A form, there will be millions of taxpayers who will find it to their advantage to itemize deductions on the 1040 form.

Generally, you will benefit from itemizing deductions if you paid interest and taxes on a home you own, had unusually large uninsured medical and dental expenses during the year, made large contributions to qualified charitable organizations, or had major uninsured casualty losses. What this means is that you will probably have itemized deductions totalling more than the zero bracket amount appropriate to your filing status.

Taxpayers who itemize deductions must reduce their adjusted gross income by their excess itemized deductions to arrive at their tax table income. Excess itemized deductions are the amount by which total itemized deductions exceed the zero bracket amount. For example, a married couple filing jointly, with itemized deductions of \$5,500, would subtract their zero bracket amount of \$3,400 from the \$5,500 in order to determine their excess itemized deductions of \$2,100.

Although adjusted gross income is reduced by only the excess itemized deductions, all deductions are allowed. This is because the zero bracket amount is incorporated into the Tax Tables and the Tax Rate Schedules.

Itemized deductions are nonbusiness deductions. If you itemize your deductions, you must file Form 1040 and fill in Schedule A (Form 1040). Schedule A provides space for listing deductible medical and dental expenses, charitable contributions, taxes, interest paid, casualty or theft losses, and miscellaneous items such as union dues.

If you itemize, you must keep a record of your deductible items, including cancelled checks and receipts. This will verify your expenses should the Internal Revenue Service examine your return. It will also help you determine whether your itemized deductions are greater than your zero bracket amount.

Taxpayers who itemize can take advantage of many deductible expenses. Here's a brief explanation from the IRS of some types of deductions available:

Charitable Contributions

Generally, you may deduct contributions you paid to any qualified organization established and operated exclusively for charitable, religious, educational, scientific, or literary purposes, or for the prevention of cruelty to children or animals; to fraternal organizations if the contributions are used for charitable purposes; to veterans' organizations; or to governmental agencies that will use the gifts exclusively for public purposes.

This means that you may deduct your contributions to most religious organizations, a community fund, Boy Scouts, the YMCA, the Red Cross, the American Cancer Society, CARE, Veterans of Foreign Wars, etc. You may not deduct contributions to civic leagues or chambers of commerce.

If you donate property other than money, the IRS expects you to base your deduction on the fair market value of the property; that is, the amount you could reasonably charge if you were selling the property.

Bear in mind that a contribution is only a contribution at the time of its delivery. Pledges are not contributions until you make payment. Also, if a contribution results in a personal benefit, all or part of it may not be deductible. For example, if you buy a \$50 ticket for a church benefit and receive a meal at the function worth \$15, you can only claim \$35 as a charitable contribution.

Miscellaneous Deductions

These deductions include such items as union dues, the cost of safety equipment, tools, and supplies used in your job including professional and trade journals, and expenses incurred in seeking new employment in the same trade or

business. Job hunting expenses are not deductible if you're seeking employment in a new field of work.

Under the category of miscellaneous deductions you can also deduct the rent on your safety deposit box if you keep income-producing items in it, such as stocks and bonds. Taxpayers who hire someone to prepare their tax return can also deduct the fee paid to the preparer.

Medical Expenses

You may deduct the medical expenses you paid during the year, to the extent that they exceed three percent of your adjusted gross income. If you were reimbursed by insurance or otherwise, that amount must be subtracted from your medical expenses.

Payments for the diagnosis, cure, prevention, or treatment of a physical or mental illness are deductible as are payments for the purpose of affecting any structure or function of the body.

In general, deductible medical expenses include your payments to doctors, dentists, psychiatrists, etc.; payments to hospitals for service, laboratory fees, x-rays, etc., and payments for eyeglasses, hearing aids and parts, dentures, crutches, etc.

What are not allowed are things such as a trip taken to "get away from it all," even if advised by a doctor, health club dues, maternity clothes, or diaper service.

Expenses for transportation that are essential to medical care—such as getting to and from a doctor's office—may be included in medical expenses. These include taxi, bus, train, or plane fares.

If you use your car, you may deduct the actual cost of your gas, oil, and other operating expenses, or eight cents for each mile you use your car for this purpose. You may deduct parking fees and tolls in addition to a set amount per mile. You must, of course, keep track of such expenses.

You may also include as part of your medical expenses, subject to the three percent limitation, your payments for medicines and drugs that are more than one percent of your adjusted gross income. You may include the cost of medicines and drugs whether or not prescriptions are required to obtain them.

There is only one exception to the 3 percent limitation on medical expenses. You may deduct, without that limitation, one-half of what you paid for medical insurance during the year, or \$150, whichever is less. The rest of the payment for medical insurance may be included with your other medical expenses subject to the three percent limitation.

Interest

The interest you paid during the year on a debt for which you are legally responsible is deductible.

This includes such debts as a car loan, a bank loan, an educational loan, or a mortgage of your home. However, if in 1979 you prepaid interest allocable to any period after 1979, you can only deduct the amount of interest allocable to 1979 on your 1979 return.

If you buy such things as clothing, a radio or TV set, furniture, or household appliances on an installment plan or a budget charge account or credit card that lists a finance charge, you may treat the finance charge payment as interest.

In general, the IRS says that interest deductions must meet the following tests: the interest must result from an actual debtor/creditor relationship; the interest must be based on a valid obligation to pay a fixed sum of money, and the debt must be one for which you are legally liable.

Taxes

The following state or local taxes that you paid during the year are deductible: income tax (including taxes withheld or paid as estimated tax during the year), real property tax, personal

property tax, and general sales tax. Bear in mind, the gasoline tax is no longer deductible.

Remember, the tax on major purchases, such as a car, truck, or boat, or materials purchased to build a new home, generally can be deducted in addition to the table amount. Personal property taxes assessed by some states, especially on cars, may be deductible if they are based on the value of the property and imposed annually.

The 1979 Optional State Sales Tax Tables are a convenient reference for determining the amount you may be able to deduct for those taxes. No Federal taxes are deductible on your Federal income tax return.

Tips On Tips

Employees should be aware that usually tips are subject to Federal income and Social Security or Railroad Retirement taxes, and must be included as part of taxable income, the Internal Revenue Service notes.

Failure to correctly report gratuities can result in a penalty equal to 50 percent of the tax, according to the IRS.

If an employee receives less than \$20 a month in tips while working for one employer, he or she need not report the amount to the employer. However, these employees must include all tips as part of taxable income for the year.

On the other hand, if an employee receives \$20 or more in tips in a month while working for one employer, he or she must make a monthly report to the employer on Form 4070, "Employee's Report of Tips to Employer," or a similar statement.

Employers' Tax Break With Jobs Tax Credit

Employers can get a substantial "tax break" by qualifying for the Targeted Jobs Tax Credit, the Internal Revenue Service says. Unlike previous similar legislation, the Targeted Jobs Tax Credit is not subject to a \$100,000 overall limitation.

An especially appealing feature of the Job Credit, according to the IRS, is that claiming the Credit on a Federal income tax return may be worth up to an additional \$3,000 per certified employee for the employee's first year of employment and up to \$1,500 per certified employee for the employee's second year of employment.

The Targeted Jobs Tax Credit is based on the wages of certain workers hired after September 26, 1978 (certain vocational rehabilitation employees may be hired before that date), and is a percentage of wages paid to them after December 31, 1978.

These employees must be certified as members of any of seven economically and socially disadvantaged groups before the credit may be claimed, the IRS said. Generally, the groups include certain handicapped individuals, Vietnam-era veterans, welfare recipients, ex-convicts, and certain categories of young people.

Local agencies which will certify members of these target groups are the state employment service and qualified schools offering a qualified cooperative education program.

More information about the Targeted Jobs Tax Credit appears in the free IRS Publication 906, "Targeted Jobs and WIN Credits," available by using the handy order coupon in the tax package or from your local IRS office.



Read the instructions—it makes doing your tax return easier.

For convenience, the IRS furnishes free special forms called Document 5635 "Employee's Daily Record of Tips and Report of Tips to Employer," which contains Forms 4070A "Employee's Report On Tips," to help keep a running record of tips—both those received directly in cash and those received from credit cards. The reports are due by the 10th of each month for the preceding month, unless that day falls on a Saturday, Sunday, or legal holiday. In that case, the reporting date is the next business day.

When employees report tips of \$20 or more, the employer must withhold social security tax and any income tax due on them.

For additional information on reporting tips, the IRS offers Publication 505, "Tax Withholding and Estimated Tax," available free by using the handy mail-order coupon in the tax package or from local IRS offices.

Tax Course Geared To High School Students

Approximately five million high school students will learn how to fill out an income tax return as part of their curriculum this school year, the Internal Revenue Service says.

The vehicle for this tax instruction is an IRS-sponsored course called "Understanding Taxes," offered free to any high school interested in participating in the program. During the past school year, approximately 24,000 schools took advantage of the course.

"Understanding Taxes" includes a brief history of how the Federal Tax System works by a discussion of the role of taxes and their relationship to the national budget. After this national overview, "Understanding Taxes" concentrates on the individual's tax rights and responsibilities.

Since an individual taxpayer usually fills out a Form 1040A during the first years of tax paying, "Understanding Taxes" covers the 1040A line-by-line. The course then explores the regular Form 1040; Schedules A and B for itemizing deductions and listing interest and dividends; and other important information, including the merits of filing singly or jointly when married, estimating taxes, and correcting or amending previous returns.

The "Understanding Taxes" course usually lasts four to six weeks in most high schools. Study guides, teachers' manuals, and two films are supplied free by the IRS. Since the course is taught within the school's ongoing curriculum, often during a portion of social studies or economics class—students may be permitted to earn credit for taking it. School administrators interested in learning further details about offering an "Understanding Taxes" program should call their local IRS office.

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Tax Questions Answered With Free IRS Publications

Tax law may be complicated, but the IRS has more than 90 free publications to make it easier to understand.

If you have a tax problem, there probably is an IRS publication that will answer it.

You can use the order blank provided in your tax forms package for ordering by mail. Allow at least 10 days for delivery. Most publications are also available from local IRS offices.

Some of the more common free IRS publications include the following (the number denotes the publication number):

- 17 Your Federal Income Tax
- 54 Tax Guide for U.S. Citizens Abroad
- 134 Tax Guide for Small Business
- 301 Exemptions
- 502 Medical and Dental Expenses
- 503 Child Care and Disabled Dependent Care
- 504 Tax Information for Divorced or Separated Individuals
- 521 Moving Expenses
- 522 Disability Payments
- 523 Tax Information on Selling or Buying Your Home
- 524 Credit for the Elderly
- 526 Charitable Contributions
- 529 Miscellaneous Deductions
- 530 Tax Information for Homeowners
- 545 Interest Expense
- 552 Recordkeeping Requirements and a List of Tax Publications
- 554 Tax Benefits for Older Americans

Tax Exemptions For Age, Blindness

An exemption is a set amount which is deducted from your gross income in figuring taxable income, the IRS explains.

The regular exemption is \$1,000 and is allowed for the taxpayer, his or her spouse, and his or her dependents. For taxpayers who use the Tax Tables, this exemption allowance is computed into the tables.

In addition, there are exemptions for age and blindness. The age and blindness exemptions may be claimed only for the taxpayer and his or her spouse, not for a dependent.

A citizen or resident of the United States who is 65 or older by the end of the year is allowed an additional exemption of \$1,000. Taxpayers are considered 65 on the day before their 65th birthday.

Citizens or residents of the United States are allowed an additional exemption of \$1,000 for blindness if they are blind at the close of the tax year. Persons losing their sight late in the year are entitled to the exemption for the entire year.

A person is considered blind, for tax purposes, if the central visual acuity does not exceed 20/200 in the better eye with corrective lenses or the field of view is no greater than 20 degrees.

Taxpayers who desire additional information on the subject of exemptions should use the mail-order form in their tax packages to request the free IRS Publication 501, "Exemptions." The publication is also available at local IRS offices.

Work Clothing

Generally, the cost and maintenance of work clothing is a personal expense and not deductible. However, if your occupation specifically requires special clothes or equipment as a condition of employment, its cost and maintenance are deductible if it is not adaptable to general or continued use as ordinary clothing.

Form Available To Amend Return

If, after you have filed your return, you discover that you failed to report some income, that you claimed deductions or credits by mistake, or are entitled to some you failed to claim, the error can be corrected.

To correct such errors, the IRS advises, prepare Form 1040X, Amended U.S. Individual Income Tax Return, and send it to the address shown on the instructions for that form.

An amended return usually must be filed within 3 years from the date that the original return was filed or was due, or within 2 years from the time the tax was paid, whichever date is later.

Students, Others May Not Have To Pay Taxes

Employees who had no tax liability in 1979 and expect to have none this year can claim exemption from withholding of Federal income tax by checking the proper boxes on Form W-4, Employee's Withholding Allowance Certificate. These employees will have no Federal income tax withheld on wages paid during the year, the Internal Revenue Service says. Students who only work during their summer vacation should check to see if they qualify.

The advantage to the individual, according to the IRS, is that he or she will not have to file a return solely to claim a refund. However, claiming exemption from withholding of Federal income tax has no effect on a taxpayer's liability for payment of social security (FICA) tax.

The certificate claiming exemption from withholding expires on April 30 of each year and a new Form W-4 must be filed before that date, if the employee is still qualified and wishes to remain exempt.

If an employee does not file Form W-4, the employer is required by law to withhold income tax without permitting any allowances.

Common Errors Can Be Avoided

Before you mail your income tax return, check to be sure that you have:

- Transferred the peel-off address label to your return, and made any necessary corrections in your name, address, and social security number;
- Attached Wage and Tax Statement;
- Attached all required schedules;
- Reported all your taxable income;
- Rechecked your return to make sure you have made no mistake in your arithmetic;
- Signed your return (on a joint return, both husband and wife must sign);
- Attached your check or money order, payable to "Internal Revenue Service," if you owe additional tax, and have written your social security number on your check or money order as well as the kind of tax (i.e., "income") and period for which it is being paid (i.e., 12/79);
- Addressed the envelope, to the correct Internal Revenue Service Center or, better yet, use the envelope that came with your tax forms package. And, be sure to file your return by April 15, 1980.



Surviving Spouse

In many cases, when a spouse dies, the survivor may use the tax rates that apply to a joint return for two tax years following the year of death. But these rates may be used only if the survivor could have filed a joint return for the year of death, has not remarried, and maintains in his or her home a son, daughter, stepson, or stepdaughter for whom he or she is entitled to a dependency exemption.

Head of Household

To qualify as a head of household, you must be unmarried, or legally separated, on the last day of your tax year, and you must have furnished over half the cost of maintaining a household for at least one relative during the entire year.

A head of household is entitled to compute his or her income tax by using a special tax table.

About one-half of all taxpayers will be able to use Form 1040A this year. It is designed so you can easily complete it. Please try.

USE PEEL-OFF LABEL IT'S ON THE FRONT OF YOUR TAX PACKAGE. IF ANYTHING ON THE LABEL IS WRONG, CORRECT IT.

GET THIS INFORMATION FROM YOUR W-2 OR FROM YOUR TAX RECORDS.

EACH TAXPAYER WHO OWNS STOCK CAN SUBTRACT A PORTION OF DIVIDENDS WHICH COME FROM CERTAIN U.S. CORPORATIONS. SEE PAGES 4 & 10.

IF LINE 11 IS LESS THAN \$10,000 AND

IF YOUR CHILD LIVED WITH YOU LAST YEAR... CHECK PAGE 2

YOU MIGHT BE ABLE TO TAKE THE EARNED INCOME CREDIT.

ALWAYS SIGN. IF YOU FILE A JOINT RETURN YOUR SPOUSE MUST ALSO SIGN.

Form 1040A		Department of the Treasury U.S. Individual Income Tax Return	
Use IRS label. Other: <input type="checkbox"/> True, please print or type.	JB 516-04-1492	Pre	JOHN T. & MARY
	885 SCOTT STRE	Cit	HOMETOWN, MD D
Presidential Election Campaign Fund		Do you want \$1 If joint return, d	
Filing Status	1 Single	2 Married filing jointly	3 Head of household
Check Only One Box.	4	5	6
Exemptions	5a	5b	5c
Always check the box labeled Yourself. Check other boxes if they apply.	1	2	3
	4	5	6
d Other dependents: (1) Name			
6 Total number of e			
7 Wages, salaries, tips, etc. (A)			
8 Interest income (See pages 4)			
9a Dividends	320.00		
10a Unemployment compensation.			
b Taxable part, if any, from work			
11 Adjusted gross income (add i			
12a Credit for contributions to c			
(See page 11 of Instructions). IF YOU WANT IRS TO FIGU			
b Total Federal income tax with			
\$22,900, see page 12 of Instru			
c Earned income credit (from p			
13 Total (add lines 12a, b, and c)			
14a Tax on the amount on line 11.			
on page 12; then find your tax			
15-26)			
b Advance earned income cred			
Form W-2)			
15 Total (add lines 14a and 14b)			
16 If line 13 is larger than line 11			
17 If line 15 is larger than line 13			
payable to "Internal Revenue Serv			
Under penalties of perjury, I declare this			
knowledge and belief it is true, correct, a			
has any knowledge.			
Signature			
Preparer's signature and date			
Firm's name (or yours, if self-employed) and address			



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Check Campaign Fund Box, IRS Suggests

You can tell the Internal Revenue Service to turn over \$1 of your tax to this year's Presidential Election Campaign Fund by checking the appropriate box or boxes on your income tax return. On a joint return the election to make this designation is available to both spouses. Also on a joint return, one taxpayer can contribute the dollar while the other declines, or both may decline.

This election will not change any of the figures entered on your income tax return. For example, the tax you owe will not be reduced or increased nor will the refund, if applicable, be reduced or increased.

Volunteers From VITA Offer Free Tax Help

The Volunteer Income Tax Assistance (VITA) Program is sponsored by the Internal Revenue Service to provide free tax assistance to

lower income, elderly, non-English speaking and taxpayers with special needs. Volunteers prepare basic Federal tax returns for taxpayers at local community sites. The following questions and answers are provided by the IRS to explain this service:

Q Who provides this free tax assistance?

A The Volunteer Income Tax Assistance (VITA) Program is staffed by volunteers who are trained by the Internal Revenue Service. Volunteers include members of various civic and social action organizations, religious groups, college students, military personnel, bi-lingual persons, and other interested individuals.

Q Just what is a basic tax return?

A A Form 1040A or 1040 which does not involve complicated tax issues such as capital gains, business expenses and the like.

Q Why should I go to VITA for help instead of my local IRS office?

A Many taxpayers find it more convenient to visit a VITA center because of location. VITA centers are set up during the filing season in neighborhood churches, schools, libraries, civic centers and store fronts, making them easier to get to. Also, some taxpayers simply feel more comfortable dealing with volunteers in their own neighborhood.

Q What should I bring with me when I go to a VITA center?

A You should bring this year's tax package which you received in the mail, wage and earnings statements (W-2 Forms) you receive from your employer(s), the interest statements you received from your bank (Form 1099), a copy of last year's tax return if available, and any other relevant information concerning your income and expenses.

Q What kind of training have the VITA assistants received?

A VITA assistants attend an IRS training session two-to-five days in length. This session emphasizes basic income tax preparation involving step-by-step completion of Forms 1040 and 1040A. Assistants are also provided with information about tax benefits such as earned income credit, child care credit, and the tax credit for the elderly.

Q How can I find out if there's a VITA center near my home?

A Call the IRS using the telephone number listed in your tax form package or in your telephone directory under U.S. Government—Internal Revenue Service.

SIGNAL SHEET

1040A you can do it yourself

I am able to sign this return. Your tax instruction package contains the information needed to complete the form. This Signal Sheet is simply an aid. Like a traffic signal, it does not tell you how or why you should do something. Rather, it alerts you to things you don't want to miss.

If you find it helpful, please use it along with your tax instructions, never in place of them.

The Treasury—Internal Revenue Service
Individual Income Tax Return

1979

-1492-575-10-1776 D0 52 1
MARY BROWN
STREET
MD 01234

Last name	Your social security number
Spouse's social security no.	
Your occupation	CLERK
Spouse's occupation	Homemaker
Do you want \$1 to go to this fund?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Does your spouse want \$1 to go to this fund?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

For Privacy Act Notice, see page 14 of Instructions

Enter number of boxes checked on 5a and b	2
Enter number of children listed	1
Enter number of other dependents	3

7 7200 00
8 80 00
9c 200 00

10b 7,480 00
11 437 00

12a 121 00
12b 316 00

13 151 00
14a 151 00

15 151 00
16 286 00

17

Date 2/19/79

Signature of taxpayer

Preparer's signature

ZIP code

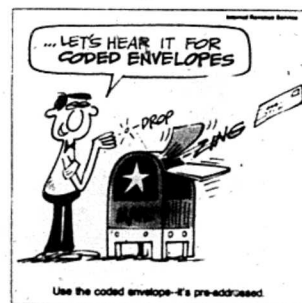
ONE TEST FOR...
HEAD OF HOUSEHOLD IS:
DID YOU SUPPORT A HOME FOR YOURSELF AND ANOTHER PERSON?
SEE PAGE 8 FOR DETAILS.

REGARDLESS OF AGE OR SIGHT, CHECK THE "YOURSELF" BOX. IF YOU FILE A JOINT RETURN... CHECK THE "SPOUSE" BOX. THEN CHECK ANY OTHER BOXES THAT APPLY.

IF YOU WANT IRS TO FIGURE YOUR TAX AND...
YOU OWE: YOU WILL GET A BILL WHICH MUST BE PAID WITHIN 30 DAYS.
IRS OWES YOU: YOU WILL GET A REFUND.

IF LINE 13 IS LARGER THAN LINE 15... SUBTRACT LINE 15 FROM LINE 13
THIS IS YOUR REFUND.

IF LINE 15 IS LARGER THAN LINE 13... SUBTRACT LINE 13 FROM LINE 15
THIS IS YOUR TAX OWED.



Requesting a Social Security Number—

If you have ever held a part-time or summer job, you should already have a social security number. If you plan to start to work for the first time and do not have a social security number, you should apply to the Social Security Administration for one using an SS-5 form.

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Caloosa Belle
Clewiston News

Glades County Democrat
Herald Observer

Gasoline Tax Deduction Abolished

Starting with the 1979 Tax year, an individual who itemizes deductions will no longer be able to deduct state and local taxes imposed on the sale of gasoline, diesel, or other motor fuels not used in business or investment activities, the Internal Revenue Service notes.

This change in the law was one of the provisions in the Revenue Act of 1978. However, taxpayers may be able to claim other expenses incurred when using their automobile for business, moving, charitable and medical purposes.

Those who keep records of actual costs may claim operating expenses and fixed expenses,

such as depreciation and insurance, for business use of their automobile. But for deductible nonbusiness uses, only operating expenses may be claimed.

Instead of claiming actual expenses, taxpayers may use an optional mileage allowance method. Taxpayers can deduct 18½ cents per mile for the first 15,000 miles and 10 cents per mile for each additional mile when their automobile is used for business purposes. Individuals who use their automobile for charitable, medical, or moving expenses are allowed 8 cents per mile under tax guidelines. In all instances, parking and toll fees may be claimed in addition to the mileage rate.

If the taxpayer was reimbursed for the expenses by his or her employer, only the amount of the expenses in excess of the reimbursement may be deducted. If the employer's reimbursement exceeds the employee's expenses, the amount of the excess reimbursement must be shown as gross income, the IRS said.

For more details concerning business expenses, the free IRS Publication 463, *Travel, Entertainment, and Gift Expenses*, is available from the IRS by using the mail-order form in the tax package or at your local IRS office.

Dependents' Tax Regulations Vary

Separated and divorced parents are subject to certain tax regulations when claiming children as dependents, the Internal Revenue Service points out.

Since each child can be claimed by only one parent, generally the parent with custody of the child for the greater part of the year is entitled to the dependency deduction.

But there are two exceptions to the rule based upon terms of the divorce decree or other agreement and the amount contributed to the child's support by the parent without custody. Divorced or separated parents should check the details of these exceptions in their tax instructions before either parent claims the children as dependents.

Additional information is available free in IRS Publication 501, "Exemptions," and IRS Publication 504, "Tax Information for Divorced or Separated Individuals," by filling out the order blank in the tax package, or from local IRS offices.

Age Has Its Tax Benefits

If you are 65 or older, the tax laws offer a number of special tax benefits. The following questions and answers are provided by the Internal Revenue Service to detail these benefits.

Q What are the filing requirements for persons age 65 and older?

A Single persons age 65 and older must file a return if their gross income comes to \$4,300. Married couples filing jointly have a \$6,400 requirement when only one spouse is 65 or older.

Q Are there special tax benefits for taxpayers age 65 and older, other than liberal filing requirements?

A Yes. Taxpayers at age 65 are allowed an extra \$1,000 personal exemption based on age. A break on the sale of a home and the tax credit for the elderly are also available to many senior citizens.

Q What about the tax credit for the elderly?

A The credit is again available to certain taxpayers on a portion of their income and the IRS will compute this tax credit. Additional information is found in the tax package instructions as well as in a number of free IRS publications, Publication 523, *Tax Information on Selling or Buying Your Home*; 524, *Tax Credit for the Elderly*; and 554, *Tax Benefits for Older Americans*, can be ordered from IRS using the handy order blank in the tax package or at your local IRS office.

Filing Deadline

You must file your tax return on or before April 15—if you do not meet the deadline you may have to pay a penalty, plus interest.

IRS Tax Tables Reflect Zero Bracket Amounts

For about 96 percent of taxpayers, Congress has designated a minimum amount of income that is not subject to tax. This amount is called the zero bracket amount, and is automatically reflected in the Tax Tables.

Congress also has allowed \$1,000 for each exemption. For taxpayers who can use the Tax Tables, the exemption allowance is computed into the tables.

The zero bracket amount is based on a taxpayer's filing status as follows:

Married filing joint return	\$3,400
Qualifying widow(er) with dependent child	\$3,400
Single	\$2,300
Unmarried head of household	\$2,300
Married filing separately	\$1,700

If you are single, with no dependents, you are allowed a \$1,000 personal exemption and \$2,300 for your zero bracket amount for a total of \$3,300, at which point most single taxpayers are required to file a return.

As a result of a change in the law, however, the general tax credit has expired and is no longer computed into the Tax Tables. Note that you are still required to file a return if your income is at the minimum level for your filing status.

Some Must Pay Estimated Tax

Employees and self-employed individuals who have income that is not subject to withholding or from which not enough tax is being withheld, must file the "Declaration of Estimated Tax," Form 1040-ES, according to the Internal Revenue Service.

Payments may be made in four equal installments or in a lump sum with the declaration. If paid in installments, the first installment must accompany the declaration.

The Internal Revenue Service provides Estimated Tax Declaration-Vouchers for the taxpayer to use to make declarations of estimated tax and to pay the installments as they come due. The taxpayer mails the installment and a numbered declaration-voucher in a pre-addressed envelope to the Internal Revenue Service Center by the date due for that installment.

In general, a declaration is not required to be filed if you expect that your 1979 Form 1040 or Form 1040A will show (1) a tax refund, or (2) a tax balance due of less than \$100.

If you are a citizen of the United States or resident of the United States, Puerto Rico, the Virgin Islands, Guam, or American Samoa, make a declaration of your estimated tax if your

total estimated tax is \$100 or more, and you:

- can reasonably expect to receive more than \$500 from sources other than wages subject to withholding; or
- can reasonably expect gross income to exceed—

\$20,000 if you are a single individual, a head of household, or a widow or widower entitled to the special tax rates;

\$20,000 if you are a married individual entitled to file a joint declaration with your spouse, but only if your spouse has not received wages for the taxable year;

\$10,000 if you are a married individual entitled to file a joint declaration with your spouse, but only if both you and your spouse have received wages for the taxable year; or

\$5,000 if you are a married individual not entitled to file a joint declaration with your spouse.

Additional information on tax withholding and estimated tax can be found in the free IRS Publication 505, "Tax Withholding and Estimated Tax," available by using the convenient mail-order form in the tax package, or from local IRS offices.

Deferred Gain on Home Sale Must Be Reported

Homeowners who sell or exchange a personal residence and postpone paying taxes on any gain from the sale must report the transaction in the same year, the Internal Revenue Service said.

The sale must be reported using Form 2119, "Sale or Exchange of Personal Residence," available by using the handy coupon in the tax package or from local IRS offices. If a taxable gain results, Schedule D, Capital Gains and Losses (Form 1040), must also be used.

The IRS said it will begin monitoring the returns of taxpayers whose circumstances suggest a sale which should be reported, such as a return showing a change of address and a real estate deduction, but without the required form attached.

Generally, the gain from the sale of a principal residence is not taxed at the time of sale if a replacement residence is purchased and occupied within 18 months (24 months if constructing a new residence) before or after the sale of your home. However, if you constructed a new residence, the construction must have begun not later than 18 months after the sale of your home, and you must occupy it as your principal residence not later than 2 years after the sale of your home. Also, the cost of the new residence, whether purchased or constructed, must be at least as much as the adjusted selling price of the old home to postpone tax on all the gain. If the

cost of the new residence is less you may be able to postpone part of the tax.

The tax may be postponed, IRS said, but not forgotten. Any gain realized from the sale must be subtracted from the cost or basis of the replacement residence, thus lowering its basis. In the long run, lowering the basis will increase the amount of the gain that will result from the eventual sale of the replacement home. For example: A home purchased for \$30,000 sells for \$40,000, results in a gain of \$10,000. A replacement residence is bought within 18 months for \$50,000. The \$10,000 gain from the first home must be subtracted from the basis of the new house (\$50,000-\$10,000=\$40,000). If the second house is eventually sold for \$65,000 and not replaced, the owner must pay a tax on \$25,000 (\$65,000-\$40,000), the combined gain from both homes, unless the owner is at least 55 years of age and eligible to elect the exclusion.

The IRS pointed out that the sale must be reported to establish a record of the current basis upon which taxes on the deferred gain can be figured.

Additional information appears in the free IRS Publication 523, "Tax Information on Selling or Buying Your Home" which is available by filling out the handy order blank in your tax package or from your local IRS office.

Requirements Set For Preparers

Commercial tax return preparers must comply with specific requirements when making out their clients' returns, the Internal Revenue Service advises.

Compliance with the provisions, the IRS says, helps protect the paid preparer community's reputation by assuring the public that specific ethical standards exist.

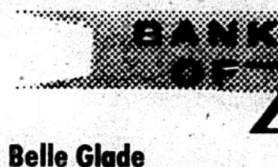
To guard against undesirable actions, the IRS explained, paid preparers are responsible for providing a copy of the completed return to the client for his/her records when the client signs. Preparers are required to keep records of prepared returns or a list containing taxpayers' names and taxpayers' identification numbers for

three years. These records should be available for IRS inspection during this period.

Paid preparers are also required to sign completed returns and to provide their employer identification number on the return. Because of potential misuse, rubber stamps and signature facsimiles are not accepted by the IRS.

The handling of refund checks is also regulated. Penalties of \$500 can be assessed against paid preparers (other than bank preparers) who endorse, cash, or in any way negotiate a client's refund check. In addition, understating a client's tax liability can lead to a penalty of \$500 for willful understatement or \$100 for negligent or intentional disregard of rules and regulations.

A checking account is the best record keeper, especially from



Belle Glade

South Bay



Employers Must Provide W-2 Forms for Wages Paid

Whether or not you are required to file an income tax return, your employer must provide you with a "Wage and Tax Statement," by January 31st.

Taxpayers who have not received their Wage and Tax Statements by mid-February should notify their local Internal Revenue Service office.

The Wage and Tax Statement provides a record of the wages you were paid, wages that were subject to income tax withholding, and the amount of Federal income tax withheld. It also shows the amount of social security (FICA) tax that was withheld from your pay, and any uncollected employee tax on tips.

If you were employed for only part of the year, you could receive the statement from your employer within 30 days after you leave your job. If you work for more than one employer during the year, each should furnish you a statement for the period you worked.

If you receive Wage and Tax Statements on which any of the entries are incorrect including your social security number, you should ask your employer to issue a new one that is checked in the box marked "correction" on the W-2 form. You should then file the proper copy of the corrected statement with your completed return, along with copies of any other statements you may have received.

Good Tax Records Make Return Preparation Easier

Keeping accurate and complete tax records makes tax return preparation easier, the Internal Revenue Service advises.

Federal law requires a taxpayer to keep the necessary records to prepare a complete and accurate income tax return. You must also keep your records for as long as their contents may be material in administering any Internal Revenue law.

Records to keep—

- receipts, cancelled checks and other evidence to prove amounts claimed as deductions;
- any documents to prove an overpayment of tax if a claim for refund is made;
- copies of tax returns filed.

How long to keep records—

- Records that support an item of income or a deduction must be kept until the statute of

limitations for the return expires (three years from the date the return was due or filed, or two years from the date the tax was paid, whichever occurs later).

- Other records that concern income averaging or property transactions—purchase of a home, for example—must be kept for as long as they are material.

• Copies of tax returns filed should be kept since they may be helpful in preparing future returns. Keep them for at least three years to conform to the statute of limitations, although, if you are considering income averaging you will need your records for the past four years.

• Additional information is contained in IRS Publication 552, *Recordkeeping Requirements and a List of Tax Publications*, available free by using the mail-order form in your tax package, or from local IRS offices.

Low-Income Workers Must File For Tax Refunds

Certain workers, often students, retirees, homemakers and other part-time workers, who had low incomes last year and Federal tax withheld from their salaries may be eligible for tax refunds. However, these workers must file a Federal tax return in order to get their refunds, according to the Internal Revenue Service.

Often taxpayers do not file because their low earnings fail to reach the level at which the law requires them to file a return. In general, the income requirements for filing are:

- Single taxpayers who made less than \$3,300 in 1979 are not required to file a Federal tax return.
- Singles 65 and older who earned less than \$4,300 don't have to file.
- Married couples under 65 years of age filing a joint return must have earned a combined gross income of \$5,400 before they must file.
- Married couples where one spouse is 65 or older and filing a joint return must file if they earned \$6,400. They must file a return if both are 65 or older and they made at least \$7,400 last year, and they are filing a joint return.

Part-time workers can determine whether they have a refund coming by checking their Form W-2, Wage and Tax Statement. If Federal income taxes were withheld, they must file a return to claim a refund.

Taxpayers who had no liability for income tax in 1979 and do not expect to have any tax liability for 1980 qualify for exemption from withholding of Federal tax from their salaries. These taxpayers should file a copy of Form W-4, Employee's Withholding Allowance Certificate, with their employers.

Dividends Must Be Reported On Your Income Tax Return

Dividends from corporations must be reported on your income tax return, the Internal Revenue Service advises taxpayers. After reporting the full amount, up to \$100 can be excluded from the total of dividends received, according to the IRS.

The first \$100 of total ordinary dividends received from qualifying corporations is excluded from taxable income. Qualifying corporations are taxable corporations created in the United States under the laws of the United States or of a state.

A husband and wife each may exclude from income up to \$100 of the dividends each of them received during the year. However, neither may use any part of the other's exclusion. If one of them has dividends of less than \$100, the exclusion will be the actual amount of the dividends received, and the other's exclusion will be no more than \$100.

Form 1040-A

You may use Form 1040-A if all your income was from wages, salaries, tips, and unemployment compensation, and not more than \$400 in dividends or \$400 in interest and you do not have itemized deductions in excess of your zero bracket amount.

Income Requirements for 1979 Tax Returns

The following chart, based on filing status, shows the minimum amount of gross income which must be received in 1979 before a return is required to be filed.

Single	\$3,300
Single (age 65 or over)	\$4,300
Married filing a joint return	\$5,400
Married filing a joint return (one spouse age 65 or over)	\$6,400
Married filing a joint return (both spouses age 65 or over)	\$7,400
Married filing a separate return	\$1,000
Surviving spouse (Qualifying widow(er) with dependent child)	\$4,400

In addition, you will have to file an income tax return if any of the following four situations apply:

- You received tips from which social security tax was not withheld, even if your gross income was less than \$3,300;
- You were in business for yourself and had net earnings of \$400 or more from that business. This is called "self-employment income";
- You had unearned income of \$1,000 or more, such as dividends or interest from savings accounts, and can be claimed as a dependent by your parents. This is particularly important to students.
- You received advance Earned Income Credit payments.

Don't Wait 'Til April 15, IRS Says

Why file early when you've got until April 15 this year to mail your tax return to the IRS? Here are two good reasons:

First, if you're expecting a refund, you wait much longer than necessary to claim and receive it. Normally, fewer people file early in the year, permitting Internal Revenue Service Centers to process returns and mail out refunds in four to five weeks. It can take ten weeks or longer for a return filed in April when the processing workload is much heavier.

Second, taxpayers filing close to the deadline are more apt to make mathematical errors due to lack of time to recheck calculations on their return. Errors slow down processing, delay refunds, and often require correspondence between IRS and the taxpayer.

Special IRS System Gives Tax Help To Deaf

Free tax assistance is available to hearing-impaired taxpayers through a special toll-free visual phone system, called TTY, the abbreviation for teletypewriter, the Internal Revenue Service says.

This assistance is made possible by a device that electronically connects a telephone receiver to either a television screen and keyboard or to a teletypewriter. The taxpayer first calls the IRS TTY headquarters in Indianapolis over a nationwide toll-free number. He or she then connects the telephone receiver to the TTY and types a question using the keyboard. The IRS answers using the same method.

For most states, the TTY toll-free number is 800-428-4732. For Indiana it is 800-382-4059. There is no TTY service for Hawaii and Alaska.

Interested taxpayers should contact a local social service agency about TTY hook-up if they know of no locally available systems.

The IRS said that these special telephone numbers should only be used in connection with the TTY system.

Educational Expenses May Be Deductible

Under certain conditions, you may deduct the educational expenses you incur in your employment, trade, or business, the Internal Revenue Service notes.

To qualify, these expenses must:

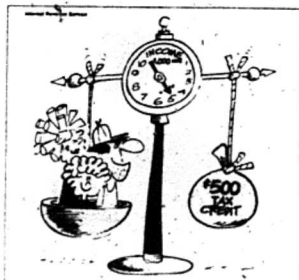
- Meet the express requirements of your employer, or requirements of law or regulations, for keeping your salary, status, or employment, if the requirements imposed serve a bona fide business purpose of your employer, or
- Maintain or improve skills required in performing the duties of your present employment or other trade or business.

You may not deduct expenses for education that:

- You need to meet the minimum educational requirements for qualification in your employment or other trade or business; or
- Are part of a program of study that will lead to qualifying you in a new trade or business, even though the education maintains or improves skills required in your employment or other trade or business, or meets the requirements of your employer or of applicable law or regulations.

Educational expenses include amounts spent on tuition, books, supplies, laboratory fees, and similar items, and certain travel and transportation costs. Educational expenses except travel, transportation, and reimbursed expenses included in income, are an itemized deduction and are shown on Schedule A (Form 1040) as a miscellaneous deduction. Travel, transportation, reimbursed expenses included in income, and all outside salespersons' educational expenses are deducted as an adjustment to income.

Additional information on educational expenses appears in IRS Publication 508, "Educational Expenses," available free by using the mail-order form in your tax package, or from local IRS offices.



Where to File—

You should send your return to the Internal Revenue Service Center for your area. Use a pre-addressed envelope mailed to you with your tax package.

